

2006

## 2005 Annual Report Palmyra Maine

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**2005  
ANNUAL REPORT**



**PALMYRA  
MAINE**

## *~ In Memoriam ~*

Gloria Balentine  
Frank Bernasconi  
Gerald Booth  
Kathryn Brewer  
Marjorie Castelli  
Bernard Charrier  
Alan Connery  
Fern Cray  
George Everlith  
Herbert Graeber  
Michael Irish  
Burton Jones  
Charles Leason  
Robin Libby  
Rev. Janet McAuley  
Kuniko Millett  
William Nutter  
Carl Palmer  
William See  
Myra Wood

**ANNUAL REPORT**  
**of the**  
**MUNICIPAL OFFICERS**  
**of the Town of**  
**PALMYRA, MAINE**  
**for the**  
**MUNICIPAL YEAR**  
**2005**

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## **2005-2006 TOWN OFFICIALS**

### **Selectmen, Assessors & Overseers of the Poor**

Chair — Sheila Later Pooler — 2007

Vice Chair — Daniel Sprague — 2007

Priscilla Jones - 2008

Amy Beem — 2006

Herbert Brindley — 2008

### **Administrative Assistant**

Diane Abbott Cookson

### **Town Clerk & Tax Collector**

Joan Bradley

Diane Abbott Cookson, Deputy

Denise Butler, Deputy

### **Treasurer**

Diane Abbott Cookson

Joan Bradley, Deputy

Denise Butler, Deputy

### **Registrar of Voters**

Joan Bradley

Diane Abbott Cookson, Deputy

Denise Butler, Deputy

### **Road Commissioner**

Paul Gatcomb

### **Directors, SAD #48**

Kelly Rowell — 2006

Vacant

### **Animal Control Officer**

James Wilber — 2006

### **Code Enforcement Officer**

William Murphy — 2006

### **Plumbing Inspector**

William Murphy — 2006

### **Fire Chief & Emergency Management Director**

Donald Chute — 2006

**Sealer of Weights & Measures**

Timothy Briggs — 2006

**Sexton**

Dean Cray — 2006

**Planning Board**

Chair — Victor Bissell — 2008

Vice Chair — Anthony Collins — 2008

Secretary — Rebecca Wiers — 2009

David Leyland — 2007

Gary Beem — 2008

Alternates: Robert Tardy — 2008

Vacant

**Board of Appeals**

Chair — Darrin Dyer — 2005

Sanborn Quimby — 2007

Sharon Markwick — 2006

Mary Anne Knowles 2007

Paul Gatcomb — 2007

**Cemetery Committee**

Shelia Sprague

Vondell Dunphy

Robert Squires

**Recreation Committee**

Chair — Brian Barrows — 2007

Lori Barrows - 2007

Brent Hale — 2006

Robert Kreider — 2006

**Ballot Clerks - All expire 2006**

Shirley Bryson

Martha Jacobsen

Sharon Markwick

Esther Temple

Patricia Connery

Faylene Webster

Margaret Lary

Norman Barrows

**Budget Committee**

Becky Wiers, Chair

Mike Cray

Jack Dyer

Paul Gatcomb

Connie Millett

George Millett

Betty Palmer

Sally Withee

**Recycling Committee**

J. Patrick White

Kenneth Hubel

Arlene Lewis

George Cray

**Holder of the Boston Post Cane**

Aurore Quellette

## TOWN DIRECTORY

All Emergencies (Fire, Ambulance, Law Enforcement)		911
Town Office		938-4871
Town Office Fax		938-4404
Town Office E-mail	palmyra@tdstelme.net	
Town of Palmyra Website	palmyra.govoffice.com	
Animal Control Officer	James Wilber	938-5484
	Pager	471-3756
Fire Chief	Donald Chute	487-4637
Burning Permits	Donald Chute	487-4637
	Ramon Knowles	368-5384
	Daniel Sprague	938-2604
	Ramon Knowles	368-5384
State Fire Warden	Mike Cray	938-2802
Constable	Paul Gatcomb	938-3643
Road Commissioner	Victor Bissell	368-4921
Planning Board	Darrin Dyer	938-4896
Board of Appeals	Brian Barrows	487-3410
Recreation Committee	Donna Perkins	938-4776
Park Boosters	Dean Cray	938-2006
Sexton	Bill Murphy	277-4311
Code Enforcement Officer	Bill Murphy	277-4311
Plumbing Inspector	Beverly Breau	487-2483
St. Martins Library	Tim Briggs	924-7562
Sealer of Weights & Measures	Palmyra Baptist Church	938-3537
Soup Kitchen		938-2132
TriTown Food Cupboard	Main St. Hartland	938-5358
		938-2152
Newport Food Bank		368-5292

### **Additional Numbers**

Somerset County Sheriff's Dept	1-800-452-1933
	474-9591
State Police — Augusta	1-800-452-4664
Game Warden Service	1-800-292-7436
Low Income Home Energy Assist Program	1-800-542-8227



## DATES TO REMEMBER

### 2006—2007

March 10	Town election at the Town Hall, Noon — 7:00
March 11	Annual town meeting at the Palmyra Consolidated School starting at 10:00 a.m
April 1	<p>Deadline for the following:</p> <ul style="list-style-type: none"> <li>- Declaration of real and/or personal property to be filed with the Assessors.</li> <li>- New applications for the Homestead and</li> <li>- Veterans exemptions to be filed with the Town Office</li> <li>- New applications for the Tree Growth, Farm Land and Open Space Programs to be filed with the Town Office</li> <li>- Dogs not licensed before this date will be subject to a \$25.00 fine per dog</li> <li>- *Moose hunting application deadline</li> </ul>
June 13	Primary Election
Aug 1	*Any deer hunting application deadline
Nov 7	General Election
Dec 31	End of fiscal year. Taxes unpaid on this date will be printed in the annual Town Report
Jan 1	Interest starts on unpaid taxes Dog licenses due
Jan 16	*Turkey hunting application deadline
Jan 31	Unlicensed dogs subject to a \$15.00 fine per dog *Tentative

## ***DEDICATION***

*This year's dedication includes two ladies  
who were long-time residents of Palmyra.*

### ***~ Fern Cray ~***

Fern was born February 27, 1913 in Washburn, Maine a daughter of Charles and Velma (Easler) Richardson. She married Miles Cray, who passed away in 1990 after 59 years of marriage. Fern lived on the family farm for more than 60 years, 45 of those years she and her husband worked to operate the dairy farm.



Fern loved watching television, doing jigsaw puzzles and working on puzzle books. She was always interested in what was going on in the community and listened faithfully to her scanner. She will be remembered by her community and large extended family, including three sons.

### ***~ Marion Moore ~***



Marion was born on October 15, 1915 in Hodgdon, Maine a daughter of John and Alberta (Saunders) Perrigo. In 1933 she married Stanley Moore and they raised a family of nine children. They lived and farmed in Easton, Mars Hill, St Albans and Palmyra.

Marion was a deeply religious person and enjoyed writing poetry and songs. She dedicated her life to her family and friends. She will be remembered by them all, including her son and seven daughters. Her daughter Lillian predeceased her.

## ***REMEMBRANCE***

Please take a few moments to remember all our servicemen and women serving our country here and abroad and those who have paid the ultimate sacrifice. We are all deeply indebted to their selfless service.

## **REPORT OF THE BOARD OF SELECTMEN FOR 2005**

In our capacity as Assessors we reached a major goal this year. A step in the process of upgrading our tax records was completed. Residential properties are now computerized and we were able to do some across the board increases in values to bring our assessments closer to current value and to State requirements. This spring we want to begin visiting all properties in town to update information and to finally start the process of visiting at least one quarter of the town every four years, along with picking up new construction. RJD Appraisal continues to help out when needed, especially with our mapping and assessments of commercial properties.

Another issue that is at the forefront this year is development in Palmyra and surrounding areas. Feeling a little ill prepared, moratoriums were placed on water extraction and commercial development at a special town meeting in December. An ordinance to address the water extraction issue is included in the March Town Meeting warrant. The Selectmen appreciate the efforts of the Planning Board and the Town Office staff for their work on these development issues. The Planning Board is working on a Commercial Ordinance that they hope to have ready for the town to consider soon. We strongly urge everyone to attend meetings and voice their opinions on these important issues.

An excellent way to get involved in your town is to join our various committees such as the Comprehensive Planning Committee, Roads Committee, Bicentennial Committee to name a few. Fresh outlooks and opinions are always needed. Get interested and excited about the way the town is developing - participate, join.

As always, we welcome your comments and questions. Remember all our meetings are open to the public. We would like to see more participation in our annual town meeting. Important decisions are made at that time and everyone's input is needed. If you have any questions concerning town meeting articles or anything else, please call the Town Office or one of us.

Respectfully,  
Palmyra Board of Selectmen

# **REPORT OF THE ADMINISTRATIVE ASSISTANT**

Citizens of Palmyra

Here is what has happened in Palmyra in 2005:

## **Town Office News**

In 2005 the computers in the Town Office were updated with new software. With the new programs, the office staff is able to do many tasks more efficiently. Registering your car, licensing your dog, and providing birth, death, and marriage certificates are some of the tasks that are now done with these programs. Since all this information is now in the system, reports are easily accessed and searching for a record is much easier.

For access to town information anytime, please visit the website. The address is [palmyra.govoffice.com](http://palmyra.govoffice.com). We are adding more information to the website all the time and have recently added tax and assessing information. Other information available on the site is current events, contact information, minutes of Selectmen's Meetings, Board and Committee information, and much more. If you have a question or a comment, and cannot find an answer on the website, please feel free to call or send an email to [palmyra@tdstelme.net](mailto:palmyra@tdstelme.net).

## **Town News**

In November, the town purchased a recycle truck. With the purchase of this truck, we are able to continue with our recycling program for Palmyra residents and also provide recycle pick up service for Pittsfield residents. If you would like to know more about the recycle program, please visit our website or call the Town Office at 938-4871.

I look forward to seeing you at Town Meeting.

Diane Abbott Cookson  
Administrative Assistant

# TOWN WARRANT

TOWN OF PALMYRA  
State of Maine County of Somerset

To Michael Cray, Constable of Palmyra in said county,

GREETINGS: In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of Palmyra, qualified to vote in town affairs, to assemble at the Palmyra Town Hall, in Palmyra on Friday the tenth day of March, A.D. 2006 at 11:45 am., then and there to act on Articles One and Two, to then adjourn and reassemble at the Palmyra Consolidated School on Saturday the eleventh day of March, AD. 2006 at ten o'clock in the forenoon then and there to act on the remaining articles to wit:

Note: Election of Moderator will be at 11:45 a.m. and voting will be from Noon to 7:00 p.m. on Friday, March 10.

Art. 1 - To elect a moderator by secret ballot to preside at said meeting.

Art. 2- To elect the following by secret ballot:

Selectman, Assessor and Overseer of the Poor - one member for a three-year term; one member of the SAD #48 Board of Directors for a two-year term; one member of the SAD #48 Board of Directors for a one-year term

Art. 3. - To see if the Town will vote increase the property tax levy limit of \$38,555 established for the Town of Palmyra by State law in the event that the municipal budget approved under the following articles will result in a tax commitment that is greater than the property tax levy limit.

Art. 4 - To see if the Town will vote to raise and appropriate \$5,000 for Selectmen's compensation.

Budget Committee recommends - Yes

Art. 5 - To see if the town will vote to raise and appropriate

\$42,290 for insurances. Estimated breakdown as follows:

Health	\$20,200
Liability	13,500
Workers comp	6,125
Unemployment	2,465
Total	\$42,290

Budget Committee recommends — Yes

Art. 6 - To see if the Town will vote to raise and appropriate \$95,000 for the Town Charge account, with funds received for Town services, including Notary and lien fees and Town Hall rent to be credited to this account to lower the appropriation.

Estimated expenditures as follows:

A. Salaries	\$57,500
B. FICA	4,800
C. Utilities	8,000
D. Supplies, equip, maint.	7,000
E. Advertising	1,000
F. Postage	2,000
G. Mileage, dues, training	7,000
H. Street lights	1,200
J. Contracted services	4,000
K. Registry of Deeds fees	2,500
Total	\$95,000

Budget Committee recommends — Yes

Art. 7 - To see if the Town will vote to raise and appropriate \$5,000 to purchase a new photocopier.

Budget Committee recommends — Yes

Art. 8 - To see if the Town will vote to raise and appropriate \$6,000 and take \$9,000 from surplus for improvements and maintenance for the portable classroom acquired by the town in 2004. Improvements would include a slab, septic system and bathroom facilities. Note: Proposed uses of the building include recreation, town office and town library

Budget Committee recommends — Yes

Art. 9 - To see if the Town will vote to raise and appropriate \$10,000 for Assessors compensation. Any funds remaining at the end of the year will be placed in the investment account, which was set up previously, for future assessing work.

Budget Committee recommends - Yes

Art. 10 - To see if the Town will vote to charge interest on all unpaid taxes after such date the Town shall determine. Note - maximum allowed by the State Treasurer is 11 percent.

Selectmen recommend — 8 percent effective January 1, 2007

Budget Committee recommends - Same

Art. 11 - To see if the Town will vote to give a discount on real estate and personal taxes and to set the rate and deadline; also to decide funding for same.

Selectmen recommended — None

Budget Committee recommends — Two percent if paid in full 60 days from commitment and to take \$17,000 from surplus

Art. 12 - To see what rate of interest the Town will vote to set on abated and prepaid taxes for the coming year. Note: Minimum set by State is 5%.

Selectmen recommend —5%

Budget Committee recommends - Same

Art. 13 - To see if the Town will vote to have the Selectmen choose all necessary Town Officials for the ensuing year and fix compensation for same.

Art. 14 - To see if the Town will vote to authorize the Selectmen to spend an amount not to exceed three-twelfths (1/4) of the budgeted amount in each budget category of the 2006 annual budget during the period from January 1, 2007 to the Annual Town Meeting.

Budget Committee recommends — Yes

Art. 15 - To see if the Town will vote to authorize the Selectmen to obtain loan(s) in anticipation of taxes not to exceed fifty percent (50%) of the total commitment, such loans to be paid during the current fiscal year.

Budget Committee recommends - Yes

Art. 16 - To see if the Town will vote to authorize the Selectmen to sell and dispose of any real estate acquired by the Town for non-payment of taxes, in such terms as they deem advisable, and to execute quit-claim deeds for such property. And if they should choose to employ a bid process, the Selectmen have the right to accept or reject any or all bids.

Budget Committee recommends — Yes

Art. 17 - To see if the Town will vote to authorize the Selectmen to sell excess Town equipment and property. Any funds realized from such sales will be credited to the appropriate account.

Budget Committee recommends — Yes

Art. 18 - To see if the Town will vote to raise and appropriate \$150,000 for the Public Works account. Estimated amounts in each category as follows:

A. Summer Roads	\$ 23,000
B. Winter Roads	40,000
C. Capital Road Improvements	40,000
D. Equipment	47,000
Total	\$150,000

Budget Committee recommends — Yes

Art. 19 - To see if the Town will vote to raise and appropriate \$6,100 to purchase a furnace for the Town Garage.

Budget Committee recommends — Yes to \$3,500

Art. 20 - To see if the Town will vote to authorize the Selectmen to appropriate the balance of approximately \$62,000 from the Urban-Rural Initiative Program (formerly Local Road Assistance or LRA) investment account and to authorize the



Selectmen on behalf of the town, to borrow \$231,600 for road paving for a term of three years with an estimated interest rate of 5.25 percent and not to exceed \$25,000. Also to authorize the Selectmen to expend any other funds which may be necessary to execute the loan, to be taken from the Town Charge account.

Note 1: Information on proposed paving projects is available at the Town Office and will be available at town meeting.

Note 2: Complete debt service financial statement follows.

Total estimated debt service of this article if approved is \$256,333, \$231,200 of which is principal and estimated interest of \$25,000.

Town of Palmyra Financial Statement

1. Total Town indebtedness:

- a. Bonds outstanding and unpaid: \$0
- b. Bonds authorized and unpaid: \$0
- c. Bonds to be issued if this question is approved:

TOTAL: \$231,600

2. Costs

At an estimated maximum interest rate of 5.25%, the estimated costs of this bond issue will be:

3 years

Principal:	\$231,600
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Interest:	\$ 24,733
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Total Debt Services:	\$256,333
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3. Validity

The validity of the bonds and of the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reasons of the variance.

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Treasurer, Town of Palmyra

Budget Committee recommends — None

Art. 21 - If article 20 is approved to see if the town will vote on one of the following options for the first year's payment:

A: To raise and appropriate \$85,444

B: To raise and appropriate \$46,000 and to take \$39,444 from the LRA investment account.

Art. 22 - To see if the Town will vote one of the following options:

A. To take \$40,000 from surplus to repair the existing backhoe/loader and to purchase a new ditching implement.

B. To take \$68,000 from surplus to purchase a new John Deere S10G backhoe-loader.

Budget Committee recommends - Yes to A



Art. 23 - To see if the Town will vote to take anticipated State funds from the Urban-Rural Initiative Program (formerly Local Road Assistance) and put in the Road Investment Account for capital road improvements. Estimated amount \$40,000.

Budget Committee recommends — Yes

Art. 24 - To see if the town will vote to raise and appropriate \$55,000 for Fire Protection and to authorize the Selectmen to continue/enter into contracts for this purpose.

Budget Committee recommends — Yes

Art. 25 - To see if the Town will vote to raise and appropriate \$80,000 for Solid Waste Disposal. Reimbursements from Penobscot Energy Recovery Company (PERC) to be credited to this account. Approximately \$23,000 of this will be to pay one year of the contract for curbside pickup of garbage and the remainder to pay tipping fees to PERC and to dispose of white goods and other materials acceptable to the Town. Also to authorize the Board of Selectmen to continue/enter into these contracts.

Budget Committee recommends — Yes

Art. 26 - To see if the town will vote to raise and appropriate \$15,000 for the Recycling Program, with monies received from other towns to be credited to this account. Also to authorize the Selectmen to continue/enter into contracts with other towns for recycling pick up.

Budget Committee recommends — Yes

Art. 27 - To see what sum the Town will vote to authorize the Selectmen to take from surplus to lower the 2005 Tax Commitment.

Selectmen recommend - \$ 250,000

Budget Committee recommends - \$300,000

Art. 28 - To see if the town will vote to raise and appropriate \$7,000 for legal expenses. This would include expenses associated with the sale of tax-acquired property, land-use violations and other legal expenses. Any fines and reimbursements will be credited to this account.

Budget Committee recommends — Yes

Art. 29 - To see if the Town will vote to raise and appropriate \$8,500 for maintenance and improvements to the town cemeteries, with interest earned from the Cemetery Investment accounts in 2005 to be credited to this account.

Budget Committee recommends — Yes to \$7,000

Art. 30 - To see if the Town will vote to raise and appropriate \$1,000 for cleaning and repair to cemetery stone.

Budget Committee recommends — Too late for recommendation

Art. 31 - To see if the Town will vote to accept the following amounts for purchase of cemetery lots and for perpetual care: Note: All lots sold are in the Village Cemetery

Name	Amount	Lot#
Daniel Sprague	\$200	334
Darlene Olsen	200	247
Tom & Priscilla Hanson	600	292, 332, 333
Murray & Edna Prosser	200	293

Art. 32 - To see if the Town will vote to rollover the balance of the Veterans' Memorial account to the next fiscal year and to authorize the Town to accept funds from individuals for the purchase of paving stones. These stones will be placed near the Veterans' Memorial to honor individuals chosen by the purchaser.

Budget Committee recommends - Yes

Art. 33 - To see if the Town will vote to raise and appropriate \$5,500 for General Assistance and to accept funds reimbursed from the State of Maine.

Budget Committee recommends - Yes

Art. 34 - To see if the town will vote to raise and appropriate \$2,020 for Maine Municipal Association dues.

Budget Committee recommends - Yes

Art. 35 - To see if the town will vote to raise and appropriate \$500 for the Planning Board and Board of Appeals. Any fees collected will be credited to their respective accounts.

Budget Committee recommends - Yes

Art. 36 - To see if the Town will vote to raise and appropriate \$3,200 for compensation for the Code Enforcement Officer.

Budget Committee recommends — Yes

Art. 37 - To see if the Town will vote to raise and appropriate \$3,500 for the Animal Control account.

Budget Committee recommends — Yes

Art. 38 - To see if the Town will vote to raise and appropriate \$3,500 for the Recreation Program.

Budget Committee recommends — Yes

Art. 39 - To see if the Town will vote to raise and appropriate \$4,000 for maintenance of the Town Park and the ice skating rink.

Budget Committee recommends - Yes

Art. 40 - To see if the Town will vote to raise and appropriate \$3,000 for the Town Bicentennial celebration to be held in 2007. These funds will be added to the investment account established at the special town meeting of May 13, 1998. Funds received from fund raising efforts will be deposited in the operating account that was created at a special town meeting on June 23, 2004. The Bicentennial Committee will determine how much of these funds will remain in the operating account and how much to put into the investment account. Any operating funds left at the end of the year will be rolled over to the next fiscal year.

Budget Committee recommends — Yes

Art. 41 - To see if the Town will vote to continue the fund for the purpose of accepting donations for Palmyra's Christmas program known as the Giving Tree Program with any funds remaining in the account at the end of the year to be carried over to the next fiscal year. If the Town chooses to administer this program, the Selectmen will appoint someone to chair it.

Budget Committee recommends — Yes

Art. 42 - To see if the Town will vote to raise and appropriate \$500 for the Head Start program.

Budget Committee recommends — Yes

Art. 43 - To see if the Town will vote to raise and appropriate the following for library services:

- A. Newport Public Library - \$475
- B. Public Library at St. Martin's Church - \$350
- C. Reimbursement for Palmyra residents using the Pittsfield Public Library - \$700
- D. Hartland Public Library - \$240

Budget Committee recommends — Yes

Art. 44 - To see if the Town will vote to raise and appropriate the following for area food banks and soup kitchens:

Tri-Town Food Bank	\$500
Palmyra Soup Kitchen	\$500
Newport Food Bank	\$700

Budget Committee recommends - Yes

Art. 45 - To see if the Town will vote to raise and appropriate \$200 for the Kennebec Valley Community Action (KVCAP) Transportation program

Budget Committee recommends — Yes

Art. 46 - To see if the Town will vote to raise and appropriate \$300 for Hospice of Somerset County.

Budget Committee recommends — Yes

Art. 47 - To see if the Town will vote to raise and appropriate \$300 for the Family Violence Project.

Budget Committee recommends — Yes

Art. 48 - To see if the Town will vote to raise and appropriate \$1,608 to support Senior Spectrum.

Budget Committee recommends - Yes

Art. 49 - To see what the Town will vote to do with the revenue received from Inland Fisheries & Wildlife for snowmobile registrations.

Selectmen recommend — 75% to Palmyra Snowmobile Club and 25% to the recreation account

Budget Committee recommends — Same

Art. 50 - To see if the Town will vote to raise and appropriate \$200 for membership in the Sebasticook Valley Chamber of Commerce.

Budget Committee recommends - Yes

Art. 51 - To see if the Town will vote to raise and appropriate \$100 for membership in the Somerset Economic Development Committee.

Budget Committee recommends — Yes

Art. 52 - To see if the Town will vote to raise and appropriate \$2,397 for dues for Kennebec Valley Council of Governments (KVCOG).

Budget Committee recommends — Yes

Art. 53 - To see if the Town will vote to raise and appropriate \$13,000 to update the Town Comprehensive Plan.

Budget Committee recommends - No

Art. 54 - To see if the Town will vote to take \$2,000 from surplus for a contingency fund to be used on any account(s) that is in danger of running short before the end of the year.

Budget Committee recommends - Yes

Art. 55 - To see if the Town will vote to ratify the actions of the Board of Selectmen as follows:

(1) in transferring funds in the amount of \$2,000 from the contingency fund to partially cover the overdraft for fire protection and

(2) in transferring funds in the amount of \$2,135 from the excise account to cover the remainder of the overdraft for fire protection

Budget Committee recommends — Yes

Art. 56 - Shall the following changes to the Planning Board Ordinance For The Town of Palmyra, which was adopted in 1973 and revised in 2005, be adopted as follows (original text has been struck through, new text in italics):

III. Organization and rules

F. No meeting of the Planning Board shall be held without a quorum consisting of three (3) members or associate members authorized to vote. ~~The Board shall act by majority vote of the members present and voting except that final approval of a subdivision shall be by majority vote of the full Board (four (4) members).~~ *To be approved ANY application must be approved by a positive vote of a majority of the Board.*

Art. 57 - Shall the ordinance entitled Ordinance Governing the Extraction of Spring, Ground Water, and /or Water From Aquifers Within the Municipality of Palmyra, Maine. Note — Text of ordinance will be available at the Town Office and at town meeting.

Art. 58 - To see if the Town will vote to remove the paving requirements from the Road Standards Requirements, which was adopted at the March 14, 1998 Annual Town Meeting. As stated in the article, these standards are to be met before the Town will consider acceptance of any new road.

Art. 59 - Shall the Town of Palmyra accept title and deed to Nokomis Drive, Palmyra and provide normal town maintenance and curbside services to residents.

Given under our hand this \_\_\_\_\_ day of February, 2006.

RETURN OF THE WARRANT

Palmyra, Maine

Pursuant to the within warrant to me directed, I have notified and warned the inhabitants of said town, qualified as herein expressed, to meet at said time and place, and for purposes therein named, by posting an attested copy of said warrant at the Town Office, Post Office, Big Ed's Quik Stop, Palmyra Variety and Ell Hill General Store in said town on February \_\_\_\_\_, 2006. being at least seven days before the meeting.

---

Michael Cray, Constable of Palmyra



# OFFICIAL BALLOT

TOWN OF PALMYRA

Municipal Election

March 10, 2006

Joan R. Bradley, Town Clerk

Place a cross (X) or a check (✓) in the square at the left of the name of the candidate for whom you choose to vote. You may vote for a person whose name does not appear on the ballot by writing the person's name in the blank space provided and marking in the square at the left. If you make a mistake, you may request a new ballot. DO NOT ERASE.

Vote for ONE for a three-year term for  
SELECTMAN, ASSESSOR, OVERSEER OF POOR

- ☐ CRAY, MICHAEL P.
- ☐ DUNPHY, VONDELL K.
- ☐ \_\_\_\_\_

Vote for ONE for a two-year term for  
SAD 48 BOARD OF DIRECTORS

- ☐ ROWELL, KELLY J.
- ☐ \_\_\_\_\_

Vote for ONE for a two-year term for  
SAD 48 BOARD OF DIRECTORS

- ☐ \_\_\_\_\_

## TOWN CLERK'S REPORT FOR 2005

Elections and Town Meetings— Two thousand five was a quieter year election-wise than the past two years. But Mother Nature offered up some bad weather for the second week in March 2005, necessitating the postponement of town meeting until March 19. We were able to hold the town election on the scheduled date. In June we voted on the 2005/2006 SAD #48 budget and only took one vote to pass. A special town meeting was held in October and the voters agreed to purchase a new recycling truck. Again recycling issues, along with land-use issues, were addressed at a special town meeting in December. The voters agreed to pick up Pittsfield's recyclables for three months and to put a moratorium on water extraction and large commercial developments. A State Referendum election was held in November and included a gay rights issue, a constitutional amendment to create ocean front districts and a number of bond issues.

We have had a good turnout of voters at recent elections and would like to see this continue. Attendance at town meetings, however, hasn't increased. Town reports will be out about a week before the March town meeting and if you have any questions, please feel free to contact the Town Office.

A lot of changes have taken place this past year in our computer system and so forth. We have added the Clerk's Package, which helps us to organize our vital records and to print certified copies. The other aspect of the package enables us to record all dog licenses and to generate reports. New election laws were passed on the Federal level after the problems with voting in Florida in 2000. As part of this the State of Maine is working toward a Central Voter Registration system and has provided municipalities with computers to institute this program. We have been working on this and when in place sometime this year, we will be able to go online and record new voters and notify the town where they were previously registered. This will prevent people from voting in more than one place and give us more information for our voting list.

### Vital Statistics Recorded

Births	24
Deaths	23
Marriages	24

A reminder concerning the In Memoriam section at the beginning of our town report - This only includes death certificates that are filed in Palmyra or some that we might have personal knowledge of. Please let us know if any are left out and we will add them on for next year.

### Dog Licenses Issued

Male/female	98
Neutered/spayed	230
Kennel	

The number of dogs licensed decreased from last year. Our new Animal Control Officer has been working diligently to contact people to license their dogs with

very good results. We do hope that more people are becoming aware of the need to have rabies shots and to license their dogs. Fines are the same as last year. If not licensed by January 31, a fine of \$15.00 will be charged. A warrant will be issued after April 1 for those not licensed and a \$25.00 fine per dogs will be charged.

Hunting and Fishing Licenses — As reported for the past four year, the Department of Inland Fisheries and Wildlife (DIF&W) had planned to have all but the smallest towns online for the issuance of both hunting and fishing and recreational vehicle licenses. The State has finally finished the process but we need to do some upgrading to our system and should be in the program by next year. A surprise from DIF&W as most of the fees for hunting and fishing licenses decreased

Respectfully submitted,  
Joan R. Bradley, Town Clerk

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## **TAX COLLECTOR'S REPORT FOR 2005**

Real Estate Taxes — Please remember that taxes aren't required to be paid in one lump sum. Taxpayers may pay a portion at a time in advance or after the bills have been issued. The only requirement is that the oldest must be paid first. If you have any questions about taxes or the tax lien process, please contact the Town Office. We didn't sell any tax-acquired property in 2005.

Motor vehicle — In October we went to the electronic registration system. This enables us to generate all registrations from the computer, helping to avoid mistakes and speeding up the process. There were no increases in fees this past year. Just a reminder of the policy approved by the Selectmen that we will no longer make calls from the Town Office to verify insurance coverage. The customer will be required to call the insurance company personally. This can be faxed to the Town Office — 938-4404

Respectfully submitted,  
Joan R. Bradley, Tax Collector



## REPORT ON 2005 TAXES & LIENS

As of December 31, 2005	
Taxes committed	\$1,019,996.00
Abatements	84.48
Supplements	00
Adjustment	4.15
Discount	14,742.20
Net to collect — 12-31-05	\$1,005,173.47
Prepaid in 2004	\$444.79
Collected — Jan—Dec - RE	749,194.21
- Pers	34,175.78
Total collected	\$783,814.78
Balance to collect — 12-31-05	\$221,358.69

### 2005 Real Estate Taxes Outstanding

\*Paid in full by 01-31-06

Adams, Jessica	350.41
Allen, Donald	229.87
Almodovar, William, Jr & Eva	1,262.68
American Tower Corp	2,271.40
Anderson, T&P (E. Nason)	1,229.88
Angel, Luke & Dawn	159.28
Armstrong, Coralee	808.84
Atwater, David & Lucille	231.15 *
Atwater, Joshua & Kristal	353.18
Batchelder, Gerry, Jr.	567.84
Batchelder, Keith & Arlene	173.13
Bates, Kandes	1,462.56
Belanger, Patrick & Holly	1,516.58
Bell, Daniel	303.32
Beneficial Maine	1,786.65
Bernat, Alma	1,317.16
Blanchard, Paul & Bracy, James	124.65
Bogle, Susan	419.66 *
Booth, John & Tawnya	710.51 *
Boulanger, Nathalie	148.20 *
Boulier, Clarence	788.07
Boutwell, Philip & Phyllis	264.53
Bowring, Monica	83.10
Bragg, Russell & Mildred	432.81
Braley, Annette & Kenneth	367.03
Braley, Scott	410.37
Bresnahan, Daniel & Carolyn	303.32
Brooks, Robert	2,050.63
Brown, Glenn & Jo-Ann	333.94

Brown, Robert & Lucille	646.79
Brown, Robert & Lucille	113.57
Brown, Robert & Lucille	462.59
Bubar, Richard	517.99
Buker, Harold & Bernie	650.95
Burnham, Arthur, Jr.	199.44
Burnham, Geraldine	428.66
Burrell, Cynthia L.	594.17
Burrell, Malcolm M.	177.95
Burrill, Charles	236.83
Burrill, Christine	602.48
Call, Terrance & Sherry	232.68
Call, William & Darlene	554.00
Carmichael, Lewis & Helen	804.69
Carr, Jeffrey & Judy	491.67
Cate, Harry & Mindy	303.32 *
Chadbourne, Robert & Megan	182.82
Chadbourne, Robert & Megan	1,141.24
Chadbourne, Robert & Megan	196.67
Chambers, Jason	932.38
Charrier, Kenneth	91.41
Chase, Dean	55.40
Chase, Michael & Robin	25.21 *
Choiniere, Scott & Virginia	1,256.20
Chruchill, Marriott	639.87
Clark, Paula	34.92
Clark, Paula	8.31
Clark, Paula	98.34
Collamore, Cary	340.71
Collamore, Terry	137.11
Collins, Anthony & Kathryn	1,796.35
Collins, Kathryn & Anthony\	536.00
Comfort, Kenneth	198.05 *
Connelly, J	105.26
Connelly, James & Sally	261.77 *
Connery, Alan & Patricia	669.50
Cookson, Linwood, Jr.	228.10
Cosmo, Joseph	220.52
Corriveau, Raymond & Mary	1,293.59
Cosmo, Joseph	218.83
Cowan, Merna	365.64
Cowan, Willis Heirs	101.10
Cronin, Rosemary	542.92
Curry, Todd	155.12
Cyr, Emily Heirs	610.79
Davis, David & Vicki	102.49 *
Davis, Joyce	1,908.53

Davis, Joyce	445.97	
Donaldson, Stacey & Richard, Jr.	95.36	
Dodge, Randall	321.32	
Domonski, Darren	1,257.58	
Domonski, Darren	329.63	
Domonski, Darren	1,339.29	
Donaldson, Stacey & Richard	102.49	
Doucette, Harry & Diane	156.36	
Doucette, Harry & Diane	253.32	
Doucette, Harry	203.46	
Doucette, Harry & Diane	1,846.06	
Dubois, William & Mary	421.04	
Duplisea, Allen	779.76	
Duplisea, Kenneth	264.53	
Duplisea, Kenneth	774.21	
Duplisea, Leroy & Theodora	293.18	
Emery, James & Robin	371.18	
Emery, Scott & Graves, Aaron	360.10	
Estes, Brannon	818.54	
Estes, H. W. Heirs	619.51	
Evangelista, Chris	7.92	
Fall, Brent	630.17	
Fiandaca, Frank & Lori	1,660.62	
Fiske, Lillian & Charles	1,380.85	*
Flickinger, Timothy	98.34	
Flickinger, Timothy	594.17	
Flood, David & Anita	785.30	
Flood, Martin	207.75	
Folsom, Larry & Deborah	133.17	
Folsom, Larry & Deborah	191.13	
Frati, Alan	174.51	
Friend, Ronald & Susan	296.39	
Friend, Ronald	88.64	
Friend, Ronald	124.65	
Frost, Alfred	6.78	
Fuller, Glen	315.78	*
Fuller, Hiram	556.77	
Furbush, Marion Estate	156.51	
Furbush, Marion Estate	182.82	
Furbush, Marion Estate	2,861.41	
Gaeta, Mary & Varricchip, Joseph	188.36	
Gagne, Mary	668.96	
Gagne, Raymond	15.24	*
Gagne, Raymond	487.52	*
Gendron, Guy & Michele	411.85	
Gilbert, David & Nancy	259.81	
Giles, Alvin	174.51	

Grant, William & Deborah	155.12	
Gray, Earl & Thomas	145.42	*
Gray, Judy	301.93	*
Griffith, John	18.01	
Grover, Daniel & Roberta	1,279.05	
Gustin, Casalen	128.81	*
Hamilton, Robert & Suzanne	670.34	
Hamlin, John	1,096.92	
Hamlin, John H & Kenary, Kathleen	1,441.79	
Hanscom, Andrew & Heidi	959.81	
Hardwick, Peter	980.58	
Harris, Florence & Bruce	99.72	
Harris, Harland & Linda	767.29	*
Hayden, James & Lianna	394.73	
Higgins, Robert	112.19	
Hoimbom, Joshua & Laurie	156.51	
Holbom, Laurie & Joshua	1,348.99	
Holt, Joanne	1,042.01	
Hood, Ned & Kathie	63.71	
Hood, Ned & Kathie	51.25	
Hubbell, Carol	1,721.55	
Hugal, Matthew & Brown, Pauline	131.57	
Humphrey, Reginald & Louise	493.75	
Irish, vira	261.77	
Johnson, Arnold & Pamela	30.47	*
Johnson, Arnold & Pamela	1,677.24	*
Johnston, Harvey	813.69	*
Johnston, Robert & Marcia	801.92	*
Johnston, Robert & Harvey	361.49	*
Jones, Charles & Arlene	1,071.99	
Jones, Donna Heirs	427.97	
Judkins, Bruce & Carina	1,324.06	
Kelley, Neal & Roxanne	255.67	*
Kemezya, Kestutis & Harriett	599.70	
Kennedy, Andrew	727.13	
Kennedy, Larry & Merideth	599.70	*
Kennedy, Margaret	135.73	
Kennedy, Mark & Martha	60.94	
Kennedy, Terry & Margaret	1,573.36	
Kenniston, Barbara	1,522.12	
Kern, Peter & Gladys	405.81	
Kimball, Larry	422.43	
Knight, Deborah	828.96	
Knight, Galen & Terry	30.62	
Knowles, Ramon & Sharon	353.87	
Knowlton, Darryl & Yvonne	416.89	
Kranz, Alexander	826.84	

Labree, Gary & Nola	157.89
Labree, Robert & Lydia	337.94
Lagross, Jeffrey & Lisa	1,060.91
Lagross, Jeffrey & Lisa	900.25
Lamontagne, David & Adams, Paula	164.82
Lamson, Robert & Deborah	836.54
Landry, Edward,III	569.24
Landry, William & Priscilla	255.25
Lane, Thelma & Richard	641.26
Laramée, Arthur & Eloise	432.12 *
Lary, David & Margaret	853.16
Lary, David & Margaret	376.72
Lathrop, Roger & Althea	557.60
Lawler, Charles	170.36
Lawler, Charles	12.47
Lawler, Lee	404.42
Lawler, Michael & Wendy	1,275.59
Leavitt, Therolin & Earl	230.40
Leblanc, Joseph	292.24
London, Charles	1,074.76
Lovely, Ronald	986.12
Lovley Investments	15,746.06
Lovley Investments	4,325.35
Lovley Investments	1,162.01
Lovley, Gregory	9,728.24
Lovley, Les	49.86
Lovley, Leslie & Jason	268.69
Lovley, Leslie & Scott	94.18
Lovley, Leslie & Scott	124.65
Lovley, Leslie	2,142.59
Lovley, Scott & Leslie	83.10
Lovley, Scott & Leslie	207.75
Lowell, Roger, Jr.	505.04
Lunt, Robert & Gloria	285.31
Lynch, John & sally	470.90
Lynch, John & Sally	1,053.98
Lyons, Edward & Garnett, Wayne	164.82
MacDonald, Ross & Marjorie	129.04
MacLaggan, Karen Heirs	408.58
MacLean, Paul	193.90 *
Mailman, Joyce	184.21 *
Maine Employers' Insurance Co.	2,339.27
Malcolm, Perley & Kimberly	786.68
Marcia, Judith	540.15
Marshall, Gerald & Barbara	1,257.58
Marshall, Gerald & Barbara	210.52
Martin Family Farm	445.97

Martin Family Farm	361.49
Martin, Francis	670.34
Martin, Sylvia	102.49
McDougal, Maurice & Cross, Kevin	76.18
McFarland, Kelli	462.59
McGinnis, Allen, Jr	206.24
McGlone, John & Caroline	146.62 *
McGuinness, Pamela	80.33
McNamara, David & Deborah	209.14
Mend, Robert III	18.01
Meservey, Jaime & Christopher	763.14
Mitchell, Aaron & Beth	419.66
Monti, Mark	36.01
Morin, Michael	644.03
Morrill, Amanda & Richards, Coburn	299.16
Morrison, Keith	758.98
Munn, Norman	495.83 *
Muszynski, Richard	105.26
Neal, Brenda	646.79 *
Nelson, Kevin	742.36
Nelson, Sabrina & David	105.26 *
Noble, Charles & Rebecca	245.15
Oliver, David	106.65
Oliver, Philip & Brown, Betsy	736.82
Ouellette, Kelly & Peter	196.67
Page, Leland & Linda	682.81
Page, Robert & Catherine	328.25 *
Palmer, Carl, Sr.	285.31
Paramount Investments	33.91 *
Parker, Ricky & Coradean	555.39
Pearl, Christopher & Kimberly	250.69
Pearl, Herbert & Joanne	2,047.92
Pio, Jacqueline	650.95
Plourde, Sharon & Randy	313.01 *
Pomeroy, Arlene	189.05 *
Pratt, Elisha & Doris	91.13
Prescott, Catherine	526.30
Prosser, Frank & Belinda	227.14
Quimby, Frank	952.88
Randlett, Meredith	1,559.51 *
Raymond, Dwayne & Kelly	797.76
Raymond, Elwin	480.60
Raymond, Kelly & Dwayne	534.61
Raymond, Kelly	375.34
Raymond, Robert & Martha	922.41
Reed, Scott & Walker, Nicole	335.17
Reynolds, Robert & Rosemary	160.66

Reynolds, Roland, Jr	43.20
Richards, Coburn	106.65
Richards, Margaret	250.69
Richards, Margaret & James	1,488.88
Richardson, Beverly	167.58
Rines, Kenneth	375.34
Rines, Travis	88.64
Rines, Wayne & Patricia	131.57
Robbins, James & Patricia	520.76
Roberts, David & Doreen	538.77
Roberts, Doreen	191.13
Robinson, Desi & Iva	134.35
Robinson, Frank & Paulette	425.33
Robinsin, Frank & Paulette	740.98
Rosso, Daniel & Cindi	110.80
Rowe, Dennis & Christine	437.66
Rowe, Ronald & Lorna	124.65 *
Rowe, Wilbur	505.53
Rowe, Wilbur	1,234.03
Roy, Normand & Shonna	379.49 *
Ryals, Ronald	761.75 *
Sargent, Matthew	570.62
Schmidt, Robert	667.57
Schwab, Jami & Mooers, Timothy	686.96
Shaw, Carmen & Rodney	286.70
Shaw, Carmen & Rodney	96.95
Shaw, Leland & Donna	304.70
Shaw, Leona Heirs	88.64
Shaw, Lester & Juanita	360.10
Shaw, Lester & Juanita	177.28
Shaw, Robert & Wealthy	400.27
Sheldon, John & Janice	858.70
Simonds, Christy	758.27
Simonds, Frank & Christy	1,160.90
Sinclair, Gregory & Watson, Thomas	653.72
Small, Allen & Patricia	1,071.99
Small, Wilfred & Joan	596.93
Smith, Bradley	135.43
Smith, Doug Inc	119.11
Smith, Doug Inc	98.34
Smith, Doug Inc	98.34
Smith, Doug Inc	98.34
Smith, Doug Inc	98.34
Smith, Douglas & Trisha	157.89
Smith, Trisha	221.60
Smith, Douglas & Trisha	213.07
Snowman, Mark & Audrey	463.98

Spectrum Resources	2,678.59
Spencer, Galen Heirs	166.20
Spencer, Susanne	299.16
Sprague, Daniel	105.26
Sprague, Daniel & Shelia	652.33
Sprague, Dean & Jayme	525.98
Sprague, Forester Jr. & Daniel	209.14
Sprague, Forester Jr & Valerie	1,427.94
Sprague, Forester Jr	421.04
Sprague, Forester, III & Laura	177.07
St Louis, Scott	152.35
St Michel, James & Stephanie	75.42
Stafford, Heidi & Shane	216.06
Staples, Joseph	96.95
Stickney, Robert, Jr.	22.16
Stockbridge, John	619.10
Sunday, Inc.	476.44 *
Sweet, Ronald	753.44
Tarr, Andrew & Hilary	529.07
Temple, Maurice	267.31
Temple, Maurice	185.59
Thibodeau, Lew & Diana	131.57
Thibodeau, Lew & Diana	95.57
Thibodeau, Lew & Diana	163.43
Thistle, Dale & Sylvia	137.11
Tibbetts, David	448.74
Toce, John & Gloria	103.88
Tower Ventures	1,851.75
True, Donna	182.82
Turner, Clarence, Jr & Sr & Greta	436.97
Turner, Dorothy & Hubert	360.10
Turner, Trevor & Carissa	581.70
Tuttle, Michael	1,472.26
Tuttle, Michael	166.20
Verhey, Harold & Gloria	181.22
Walsh, Darlene	234.07
Walsh, Robert, Philip, Olive	207.75
Ward, Douglas & Heather	647.49
Watrous, Philip	152.26
Watrous, Stephen, Jr.	75.77
Watrous, Stephen & Sharon	997.20
Watrous, Stephen & Sharon	390.57
Webb, Frank & Regina	118.42
Webber, Richard & Virginia	508.26
Webster, Ralph & Jean	752.06
Whitaker, Jeri-Lynn	663.43
White, John & Darlene	1,103.83



Whitten, Clyde & Linda	882.25
Whitten, David & Cheryl	505.53
Wiers, Rebecca	246.39
Wiers, Stephen & Zina	1,252.04
Wilber, James & Anna	437.66
Wilcox, Kelly & Michael	1,011.05
Witham, Barry & Carla	240.99 *
Young, David & Amy	36.01
Young, Judith	127.24
Young, Leonard, Jr. & Rosemary	764.52
Total outstanding —	\$ 216,991.96

## 2005 PERSONAL PROPERTY TAXES OUTSTANDING

As of December 31, 2005

Bottling Group, LLC	16.76 *
Car Care Plus	58.93
Collins, Anthony & Kathryn	427.97
Day, Robert, Jr.	41.55
Domonski, Darren	27.70
FrontierVision	1,075.18
Frost, Robin	193.90
Kern, Peter	6.93
Lary, David & Margaret	55.40
London, Charles	48.48
Lovley's Car Wash	780.03
Lovley's, Dunkin' Donuts	222.02
Lovley's Motel	1,135.70
Pratt, Elisha & Doris	20.78
Richards, Margaret & James	16.62
Rowe, Wilbur	27.70
Scientific Games	24.10
Sprague, Daniel & Shelia	22.16
Sprague, Forester & Valerie	164.82
Total outstanding—	\$4,366.73

## REPORT ON 2004 REAL ESTATE TAXES & LIENS

As of December 31, 2005	
Taxes outstanding 01-01-05	\$156,097.42
Abatements	2,205.20
Supplements	2,136.25
Net to collect	\$156,028.47
Collected — Jan—Dec	\$129,611.11
Balance to collect	\$ 26,417.36

## REPORT ON 2005 PERSONAL TAXES

As of December 31, 2005	
Outstanding 01-01-05	\$ 2,335.59
Adj — Frontiervision	1,078.90
Net to collect	\$ 1,256.69
Collected — Jan—Dec	\$ 234.71
Balance to collect 12-31-05	\$ 1,021.98

### 2004 Real Estate Liens Outstanding

As of December 31, 2005 ~ Liens foreclose January 25, 2007

Boulier, Clarence	835.74
Burrill, Charles	290.40
Burrill, Christine	603.45
Chase, Dean	59.60
Collins, Anthony & Kathryn	1,694.13
Collins, Kathryn & Anthony	558.60
Comfort, Kenneth	186.25
Cote, Michelle	86.42
Cowan, Willis Heirs	108.78
Cyr, Emily Heirs	649.64
Duplisea, Kenneth	256.28
Duplisea, Kenneth	767.20
Flickinger, Timothy	90.89
Flood, David & Anita	2.30
Flood, Martin	247.19
Frost, Robin	1,080.10
Frost, Robin	658.58
Grant, William & Deborah	223.35
Judkins, Bruce & Carina	1,242.66
Kennedy, Terry & Margaret	862.86
Leblanc, Joseph	321.69
Martin Family Farm	426.14
Martin Family Farm	339.72
Martin, Francis	560.24

\*

Meservey, Jaime & Christopher	792.68	
Mitchell, Aaron & Beth	348.91	
Morrill, Amanda & Richards, Coburn	293.53	
Noble, Charles & Rebecca	217.54	
Ogden, Karen	360.20	
Oliver, David	99.83	
Oliver, Philip & Brown, Betsy	443.22	*
Parker, Ricky & Coradean	561.58	
Pio, Jacqueline	232.71	
Plourde, Sharon & Randy	311.41	*
Raymond, Elwin	411.24	
Raymond, Robert & Martha	229.55	
Richards, Coburn	93.87	
Richards, Margaret	236.91	
Richards, Margaret & James	1,520.55	
Rines, Travis	84.93	
Rines, Wayne & Patricia	126.65	
Rowe, Dennis & Christine	363.41	
Rowe, Wilbur	497.66	
Rowe, Wilbur	1,245.49	
Sheldon, John & Janice	180.21	
Smith, Bradley	131.12	
Smith, Doug Inc	107.28	
Smith, Doug Inc	90.89	
Smith, Doug Inc	90.89	
Smith, Doug Inc	90.89	
Smith, Doug Inc	90.89	
Smith, Douglas & Trisha	151.98	
Smith, Trisha	213.07	
Snowman, Mark & Audrey	461.90	
Tarr, Andrew & Hilary	669.01	
Turner, Clarence, Jr & Sr & Greta	447.60	
Walsh, Darlene	129.99	
Webster, Ralph & Jean	405.03	
Wiers, Stephen & Zina	1,233.72	
Young, David & Amy	88.31	

### 2004 Taxes Outstanding -Not Yet Liened

Giles, Alvin	171.68
Landry, Edward, III	592.87
Lawler, Lee	533.42
Total outstanding -	\$ 26,417.36

## **2004 PERSONAL PROPERTY TAXES OUTSTANDING**

As of December 31, 2005

Collins, Anthony & Kathryn	460.41
Day, Robert, Jr.	44.70
Frost, Robin	208.60
Lary, David & Margaret	59.60
Pratt, Elisha & Doris	22.38
Rowe, Wilbur	29.80
Scientific Games	19.20
Sprague, Forester & Valerie	177.31
Total outstanding —	\$ 1,021.97

## **REPORT ON 2003 REAL ESTATE LIENS**

As of December 31, 2005 ~ Liens foreclose 02-10-06

Taxes outstanding 01-01-05	\$ 23,732.76
Supplementals	1,404.52
Net to collect — 01-01-05	\$ 25,137.28
Collected — Jan—Dec	\$ 15,349.00
Balance to collect — 12-31-05	\$ 9,788.28

## **REPORT ON 2003 PERSONAL TAXES**

Outstanding 01-01-05	\$511.40
Adj Frontiervision	94.04
Net to collect 12-31-05	\$417.36
Collected Jan—Dec	\$54.76
Balance to collect 12-31—05	\$362.60

## **2003 Liens Outstanding**

As of December 31, 2005 ~ Liens Foreclose February 10, 2006

\*Paid in full by 01-31-2006

Boulier, Clarence	822.88	
Burrill, Charles	281.20	
Burrill, Christine	612.72	
Flood, Martin	238.28	
Frost, Robin	1,065.60	
Frost, Robin	654.16	
Johnston, David & Heather	291.56	
Martin Family Farm	423.28	
Martin Family Farm	337.44	
Martin, Francis	59.28	*
Noble, Charles	223.48	
Parker, Ricky & Coradean	643.80	
Rines, Wayne & Patricia	83.65	
Smith, Douglas & Trisha	256.04	
Snowman, Mark & Audrey	427.91	
Turner, Clarence, Jr.	432.16	
Wiers, Stephen & Zina	1,209.16	
Total outstanding —	\$9,788.28	

## **2003 PERSONAL PROPERTY TAXES OUTSTANDING**

As of December 31, 2004

\*paid in full by January 31, 2005

Day, Robert, Jr.	\$44.40
Frost, Robin	207.20
Lary, David & Margaret	59.20
Pratt, Elisha & Doris	22.20
Rowe, Wilbur	29.60
Total outstanding —	\$362.60

## REPORT ON FORECLOSED PROPERTY

As of December 31, 2005

Outstanding 01-01-05	\$ 9,281.25
Abatements	127.35
Adjustment	.20
Net outstanding	\$ 9,153.90
Collected - Jan—Dec	\$ 4,627.80
Balance outstanding 12—31—05	\$ 4,525.90
Outstanding by account — *Have agreements (formal or informal) with the Town to repurchase properties.	
*Bill & Barb Gourley	\$637.98
*Bill & Barb Gourley	260.47
*Robert & Betty Day Heirs	711.66
*Graves Rhonda	567.91
*McIntyre, David & Philip	777.60
Roats, Mitchell & Donna	1,412.95
*Turner, Clarence, Jr	157.33
Total	\$ 4,525.90

## REPORT ON OLD PERSONAL PROPERTY TAXES 1999—2002

As of December 31, 2005

Taxes outstanding 01—01—05	\$1,150.20
Abatements	455.00
Supplements	1,065.88
Collected — Jan-Dec	78.46
Balance to Collect — 12—31—05	\$1,682.62

By taxpayer - same

Breakdown

Robert Day	\$117.29
Frontiervision	1,065.88
Robin Frost	364.00
D & M Lary	52.00
E & D Pratt	57.45
Wilbur Rowe	26.00
Total	\$1,682.62

## Treasurer's Investment Statement - 2005

### TDBanknorth

<i>Checking</i>	
beginning balance	\$ 458,266.82
withdrawals	\$ (1,981,257.32)
deposits	\$ 2,020,348.77
interest	\$ 1,798.13
ending balance	\$ 499,156.40

<i>Surplus CD</i>	
beginning balance	\$ 8,218.14
transfer from checking	\$ 150,000.00
transfer to checking	\$ (150,000.00)
interest	\$ 2,141.69
ending balance	\$ 10,359.83

<i>Ministerial School</i>	
beginning balance	\$ 3,546.15
interest	\$ 84.86
ending balance	\$ 3,631.01

<i>Soldiers Memorial</i>	
beginning balance	\$ 889.28
interest	\$ 21.34
ending balance	\$ 910.62

<i>Cemetery CD</i>	
beginning balance	\$ 39,122.30
Deposit for 04 lot sales	\$ 700.00
interest	\$ 256.82
ending balance	\$ 40,079.12

\*1500 to be added to CD from lot sales

<i>Cemetery Savings</i>	
beginning balance - 04 interest	\$ 516.88
transferred to cemetery maint.	\$ (516.88)
05 interest (transferred from CD)	\$ 708.22
ending balance	\$ 708.22

<i>LRA Passbook Savings</i>	
beginning balance	\$ 10,718.15
credits	\$ 9,971.00
interest	\$ 539.01
ending balance	\$ 21,228.16

\*\$41,419 to be added to CD

<i>Recycle CD</i>	
beginning balance	\$ 1,859.49
interest	\$ 36.64
transfer to truck account	\$ (1,896.13)
ending balance	\$ -

### TDBanknorth

<i>Bicentennial CD</i>	
beginning balance	\$ 1,005.26
deposit	\$ 1,000.00
interest	\$ 43.90
ending balance	\$ 2,049.16

<i>Assessing CD</i>	
beginning balance	\$ 9,544.39
deposit	\$ 1,321.54
interest	\$ 229.02
ending balance	\$ 11,094.95

\*\$506.81 to be added to CD

<i>Playground Equipment CD</i>	
beginning balance	\$ 3,004.52
interest	\$ 89.70
ending balance	\$ 3,094.22

### Merrill Merchants Bank

<i>Surplus CD</i>	
beginning balance	\$ 36,736.59
interest	\$ 892.42
ending balance	\$ 37,629.01

<i>Recycling CD</i>	
beginning balance	\$ 41,180.42
transfer to truck account	\$ (20,294.00)
penalty	\$ (114.41)
interest	\$ 672.15
ending balance	\$ 21,444.16

<i>Bicentennial CD</i>	
beginning balance	\$ 7,706.65
interest	\$ 161.07
ending balance	\$ 7,867.72

cash drawer	\$ 490.00
checking - beginning balance	\$ 499,156.40
in transit	\$ 22,843.49
Merrill Merchants Surplus CD	\$ 37,629.01
Peoples Heritage Surplus CD	\$ 10,359.83
<b>TOTAL SURPLUS</b>	<b>\$ 570,478.73</b>
* \$1,556 to be taken from surplus for designated funds	

Reminder: The school, county, and FirstPark payments will be taken from the surplus funds

## PROPERTY DECLARATION FOR TOWN OF PALMYRA

In an effort to bring our assessment records up to date, we are requiring the following form to be returned to us by the first of April, 2006. The Selectmen will meet on April 12 at 5:30 p.m. Completing this form is required if you request an abatement. Reference - Title 36, Par 706: Taxpayers to list property.

### REAL PROPERTY

Name of owner(s) \_\_\_\_\_

Mortgage Company \_\_\_\_\_

Check here if you need a copy of your tax bill sent to the mortgage holder [ ]

Land - Number of acres \_\_\_\_\_

Improvements - Drilled well [ ], Dug well [ ], Septic system [ ]

Please indicate any land restrictions below:

Deed Restrictions [ ], Right of Way [ ], Shoreland Zoning [ ],  
Subdivision Restrictions [ ].

If explanation is needed, write at end of form.

Number of Buildings:

House \_\_\_\_\_ Additions \_\_\_\_\_ Garages \_\_\_\_\_ Sheds \_\_\_\_\_

Collages \_\_\_\_\_ Barns \_\_\_\_\_ Other \_\_\_\_\_

List any additions, alterations or improvements below to the land and/or buildings since 2003. (Examples - new bathroom, heating system, finished basement or attic, siding, pool)

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Have any buildings been removed or destroyed? Yes [ ] No [ ]  
Explanation \_\_\_\_\_

*Continued next page*



### PERSONAL PROPERTY

Please list any backhoes, bulldozers, skidders, loaders or farm tractors by make, model, year and estimated value. Also any furniture, fixtures, machinery involved in a business:

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### DOGS

Please list number of dogs you have:

Male/Female \_\_\_\_\_, Spayed/Neutered \_\_\_\_\_

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I have read carefully each item above and I have read and understand the above law concerning my responsibility and the penalty contained therein and to the best of my knowledge and belief each item has been filled out in a full, true and correct manner.

Date \_\_\_\_\_

Signature(s) \_\_\_\_\_

## **• Recycle • Recycle • Recycle • Recycle.**

### **Recycling Pointers**

1. Please be sure to use your bin, as the driver may not realize you have recyclables if he does not see the bin.
2. If you are unsure about what is recyclable, please call the Town Office.
3. We can no longer accept motor oil containers. Unfortunately they will have to be thrown away with the regular trash.
4. Make sure items are sorted according to type. Magazines and catalogs may be included with newspapers or placed in the bin separately. If you put items in plastic bags, please do not tie them.
5. When school is cancelled in SAD #48 due to weather, there will be no recycling that week.
6. Try to purchase goods with less packaging.
7. Most importantly, thanks so much to all of you who put forth the effort to recycle. Remember everything that is recycled saves money on our solid waste expenditures.

# **RECYCLING SCHEDULE — 2006-2007**

NOTE: Until further notice trash will be picked up every week

## **East Side**

March 2, 16, 30  
April 13, 27  
May 11, 25  
June 8, 22  
July 6, 20  
August 3, 17, 31  
September 14, 28  
October 12, 26  
November 9, 23 (Wed)  
December 7, 21  
January 4, 18  
February 1, 15

## **West Side**

March 9, 23  
April 6, 20  
May 4, 18  
June 1, 15, 29  
July 13, 27  
August 10, 24  
September 7, 21  
October 5, 19  
November 2, 16, 30  
December 14, 28  
January 11, 25  
February 8, 22

## **2006 White Good Schedule**

Includes appliances, furniture, large bulky items

April 15  
June 17

August 19  
October 21

Any changes to the schedule will be advertised in the  
Rolling Thunder Express

## Treasurers Report 2005 Revenues/Expenses

|                                             | Debits    | Credits   | Balance  |
|---------------------------------------------|-----------|-----------|----------|
| <b>Article 3 Selectmen's Compensation -</b> |           |           |          |
| Account #530                                |           |           |          |
| appropriated                                |           | 5,000.00  |          |
| salaries                                    | 5,000.00  |           | 0.00     |
| <b>Article 4 Insurances - Account #546</b>  |           |           |          |
| appropriated                                |           | 36,000.00 |          |
| Health Insurance                            | 10,164.72 |           |          |
| Liability                                   | 11,675.00 |           |          |
| Workers Comp                                | 5,186.00  | 1,307.00  |          |
| Unemployment                                | 2,233.00  |           |          |
| Total                                       | 29,258.72 | 37,307.00 | 8,048.28 |
| <b>Article 5 Town Charges- Account #500</b> |           |           |          |
| appropriated                                |           | 90,000.00 |          |
| Clerk                                       | 17,157.93 |           |          |
| AA/Treasurer                                | 21,363.55 |           |          |
| Deputy Clerk                                | 16,083.00 |           |          |
| bonuses                                     | 300.00    |           |          |
| Ballot Clerk                                | 617.52    |           |          |
| public works salaries                       | 195.81    |           |          |
| cleaning hall                               | 1,200.00  |           |          |
| mileage                                     | 1,680.95  |           |          |
| utilities                                   | 4,077.21  |           |          |
| heating oil                                 | 2,957.94  |           |          |
| street lights/signal                        | 1,618.73  |           |          |
| ads                                         | 800.30    |           |          |
| supplies                                    | 4,946.84  |           |          |
| equipment                                   | 769.12    |           |          |
| contract service                            | 3,277.00  |           |          |
| dues/svcc                                   | 5,103.70  |           |          |
| training                                    | 1,268.00  |           |          |
| furnace/general repair                      | 520.29    |           |          |
| registry                                    | 2,666.50  |           |          |
| petty cash                                  | 54.38     |           |          |
| town reports                                | 1,241.60  |           |          |
| fica/medicare                               | 4,239.36  |           |          |
| accounts payable                            | 1,371.99  |           |          |
| Housing Grant admin fees                    |           | 190.00    |          |
| Copies/fax                                  |           | 746.23    |          |
| Lien fees                                   |           | 3,092.24  |          |
| Town Hall Rent                              |           | 640.00    |          |
| voided checks                               |           | 2,145.00  |          |
| Total                                       | 93,511.72 | 96,813.47 | 3,301.75 |

|                                                              | <u>Debits</u> | <u>Credits</u> | <u>Balance</u> |
|--------------------------------------------------------------|---------------|----------------|----------------|
| <b>Article 6 Computer Equipment -Account #500A</b>           |               |                |                |
| appropriated                                                 |               | 6,500.00       |                |
| computer                                                     | 1,181.88      |                |                |
| bmv package                                                  | 4,000.00      |                |                |
| clerk package                                                | 1,000.00      |                |                |
| total                                                        | 6,181.88      | 6,500.00       | 318.12         |
| <b>Article 7 Retirement</b>                                  |               |                |                |
| appropriated                                                 |               | 2,600.00       |                |
| total                                                        | 0.00          | 2,600.00       | 2,600.00       |
| <b>Article 8 Portable Classroom -Account #599</b>            |               |                |                |
| appropriated                                                 |               | 10,000.00      |                |
| electrician                                                  | 60.00         |                |                |
| cmp                                                          | 242.43        |                |                |
| total                                                        | 302.43        | 10,000.00      | 9,697.57       |
| <b>Article 9 Assessor Compensation - Account #560</b>        |               |                |                |
| appropriated                                                 |               | 10,000.00      |                |
| salaries                                                     | 6,519.75      |                |                |
| mileage                                                      | 423.15        |                |                |
| RJD Appraisal                                                | 600.00        |                |                |
| training                                                     | 1,285.00      |                |                |
| FICA                                                         | 454.43        |                |                |
| membership fees                                              | 42.00         |                |                |
| supplies                                                     | 403.47        |                |                |
| voided check                                                 |               | 234.61         |                |
| Total                                                        | 9,727.80      | 10,234.61      | 506.81         |
| <b>Article 11 Tax Discount</b>                               |               |                |                |
| from surplus                                                 |               | 15,000.00      |                |
| Discounts                                                    | 14,716.24     |                |                |
| Total                                                        | 14,716.24     | 15,000.00      | 283.76         |
| <b>Article 18 Public Works - Summer Roads - Account #503</b> |               |                |                |
| appropriated                                                 |               | 20,000.00      |                |
| salaries                                                     | 16,484.35     |                |                |
| calcium                                                      | 2,606.72      |                |                |
| signs                                                        | 699.51        |                |                |
| mileage                                                      | 76.30         |                |                |
| misc                                                         | 57.00         |                |                |
| FICA                                                         | 1 217.58      |                |                |
| Total                                                        | 21,141.46     | 20,000.00      | -1,141.46      |

|                                                 | Debits    | Credits   | Balance   |
|-------------------------------------------------|-----------|-----------|-----------|
| <b>Winter Roads - Account #504</b>              |           |           |           |
| appropriated                                    |           | 50,000.00 |           |
| salaries/bonus                                  | 15,113.20 |           |           |
| salt/sand                                       | 19,674.41 |           |           |
| road signs                                      | 319.05    |           |           |
| FICA                                            | 1,151.52  |           |           |
| accounts payable                                |           |           |           |
| FEMA snow removal reimbursement                 |           | 14,977.44 |           |
| Total                                           | 36,258.18 | 64,977.44 | 28,719.26 |
| <b>Capitol Road Improvements - Account #505</b> |           |           |           |
| appropriated                                    |           | 43,000.00 |           |
| salaries                                        | 7,304.11  |           |           |
| culverts                                        | 4,417.10  |           |           |
| gravel                                          | 11,396.95 |           |           |
| equipment rental                                | 1,358.00  |           |           |
| trucking                                        | 2,304.00  |           |           |
| cold patch                                      | 3,238.58  |           |           |
| brown pak                                       | 176.70    |           |           |
| supplies                                        | 47.64     |           |           |
| contract work                                   | 6,120.00  |           |           |
| FICA                                            | 548.00    |           |           |
| FEMA snow removal reimbursement                 |           | 6,138.17  |           |
| voided checks                                   |           | 1,063.57  |           |
| Total                                           | 36,911.08 | 50,201.74 | 13,290.66 |
| <b>Town Equipment - Account #581</b>            |           |           |           |
| appropriated                                    |           | 37,000.00 |           |
| salaries                                        | 7,859.52  |           |           |
| ads                                             | 75.51     |           |           |
| CMP                                             | 1,241.58  |           |           |
| oil/heat                                        | 3,139.04  |           |           |
| telephone/pager                                 | 891.49    |           |           |
| repairs/maintenance                             | 454.62    |           |           |
| supplies                                        | 5,575.42  |           |           |
| new equipment - chainsaw                        | 294.00    |           |           |
| parts                                           | 15,975.56 |           |           |
| training                                        | 125.00    |           |           |
| gas/oil                                         | 1,108.17  |           |           |
| inspections                                     | 135.00    |           |           |
| diesel                                          | 6,205.24  |           |           |
| drug screen                                     | 216.00    |           |           |
| rental equipment                                | 136.57    |           |           |
| garage repairs                                  | 365.55    |           |           |
| FICA                                            | 604.70    |           |           |
| accounts payable                                | 2,034.16  |           |           |
| Total                                           | 46,437.13 | 37,000.00 | -9,437.13 |

|                                                                | <u>Debits</u> | <u>Credits</u> | <u>Balance</u> |
|----------------------------------------------------------------|---------------|----------------|----------------|
| <b>Article 20 Fire Protection - Account #573</b>               |               |                |                |
| appropriated                                                   |               | 45,000.00      |                |
| dues                                                           | 202.00        |                |                |
| radio repairs                                                  | 36.74         |                |                |
| mileage                                                        | 824.25        |                |                |
| Newport Fire Dept                                              | 22,297.00     |                |                |
| Pittsfield Fire Dept                                           | 8,500.00      |                |                |
| Hartland                                                       | 10,105.00     |                |                |
| St. Albans                                                     | 3,780.00      |                |                |
| account payable                                                | 840.00        |                |                |
| transfer from contingency                                      |               | 1,584.99       |                |
| Total                                                          | 46,584.99     | 46,584.99      | 0.00           |
| <b>Article 21 Hartland/St. Albans Ambulance - Account #567</b> |               |                |                |
| appropriated                                                   |               | 5,000.00       |                |
| Hartland/St Albans Ambulance                                   | 5,000.00      |                | 0.00           |
| <b>Article 22 Solid Waste - Account #509</b>                   |               |                |                |
| appropriated                                                   |               | 80,000.00      |                |
| salaries                                                       | 31.50         |                |                |
| tipping fees                                                   | 48,063.79     |                |                |
| white goods                                                    | 3,356.85      |                |                |
| curbside/surcharge                                             | 23,424.79     |                |                |
| Municipal Review Comm                                          | 1,013.43      |                |                |
| Ads                                                            | 290.75        |                |                |
| FICA                                                           | 2.42          |                |                |
| accounts payable                                               | 1,990.64      |                |                |
| PERC credits                                                   |               | 11,778.15      |                |
| Total                                                          | 78,174.17     | 91,778.15      | 13,603.98      |
| <b>Article 23 Recycling - Account #508</b>                     |               |                |                |
| appropriated                                                   |               | 15,000.00      |                |
| salaries/bonus                                                 | 8,410.21      |                |                |
| parts                                                          | 1,819.63      |                |                |
| repairs                                                        | 394.86        |                |                |
| bins                                                           |               |                |                |
| supplies                                                       | 131.43        |                |                |
| Pittsfield user fee                                            | 2,237.50      |                |                |
| diesel                                                         | 1,642.54      |                |                |
| FICA                                                           | 638.18        |                |                |
| accounts payable                                               |               |                |                |
| (diesel/supplies)                                              | 283.46        |                |                |
| Detroit recycle                                                |               | 1,551.40       |                |
| Total                                                          | 15,557.81     | 16,551.40      | 993.59         |
| <b>Article 25 Legal Expenses - Account #507</b>                |               |                |                |
| appropriated                                                   |               | 5,000.00       |                |
| Attorney Fees                                                  | 2,202.05      |                |                |
| Land use fines                                                 |               | 155.00         |                |
| Total                                                          | 2,202.05      | 5,155.00       | 2,952.95       |

|                                                                        | <u>Debits</u> | <u>Credits</u> | <u>Balance</u> |
|------------------------------------------------------------------------|---------------|----------------|----------------|
| <b>Article 26 Cemetery Maintenance - Account #501</b>                  |               |                |                |
| appropriated                                                           | 7,000.00      |                |                |
| salaries                                                               | 72.00         |                |                |
| gravel                                                                 | 1,209.65      |                |                |
| contracted                                                             | 5,000.00      |                |                |
| memorial markers                                                       | 385.28        |                |                |
| FICA                                                                   | 5.50          |                |                |
| voided check                                                           |               | 653.65         |                |
| transfer from CD                                                       |               | 516.88         |                |
| Total                                                                  | 6,672.43      | 8,170.53       | 1,498.10       |
| <b>Article 29 General Assistance -Account #502</b>                     |               |                |                |
| appropriated                                                           |               | 5,500.00       |                |
| oil                                                                    | 1,850.45      |                |                |
| CMP                                                                    | 1,346.19      |                |                |
| food/supplies                                                          | 49.06         |                |                |
| supplies                                                               | 20.00         |                |                |
| rent/lodging                                                           | 948.00        |                |                |
| dues                                                                   | 30.00         |                |                |
| ads                                                                    | 20.14         |                |                |
| accounts payable                                                       | 172.05        |                |                |
| state reimbursements                                                   |               | 1,587.09       |                |
| Total                                                                  | 4,435.89      | 7,087.09       | 2,651.20       |
| <b>Article 30 Maine Municipal Association- Account #561</b>            |               |                |                |
| appropriated                                                           |               | 2,020.00       |                |
| Dues                                                                   | 2,020.00      |                | 0.00           |
| <b>Article 31 Planning Board &amp; Board of Appeals - Account #421</b> |               |                |                |
| appropriated                                                           |               | 500.00         |                |
| salaries                                                               | 370.97        |                |                |
| comp plan                                                              | 284.00        |                |                |
| supplies                                                               | 104.50        |                |                |
| postage                                                                | 414.20        |                |                |
| ads                                                                    | 65.45         |                |                |
| training                                                               | 70.00         |                |                |
| FICA                                                                   | 28.33         |                |                |
| permit fees                                                            |               | 1,520.00       |                |
| Total                                                                  | 1,337.45      | 2,020.00       | 682.55         |
| <b>Article 32 Code Enforcement Officer - Account #571</b>              |               |                |                |
| appropriated                                                           |               | 3,200.00       |                |
| Salaries                                                               | 3,200.00      |                | 0.00           |



|                                                         | <u>Debits</u> | <u>Credits</u> | <u>Balance</u> |
|---------------------------------------------------------|---------------|----------------|----------------|
| <b>Article 33 Animal Control Officer - Account #587</b> |               |                |                |
| appropriated                                            |               | 3,500.00       |                |
| income from dog licenses -2004                          |               | 1,777.58       |                |
| balance 2003 carried                                    |               |                |                |
| ACO Pay                                                 | 3,300.00      |                |                |
| salaries                                                | 47.00         |                |                |
| postage                                                 | 176.80        |                |                |
| Pager                                                   | 193.32        |                |                |
| ads                                                     | 80.56         |                |                |
| Boarding                                                | 365.00        |                |                |
| supplies                                                | 214.47        |                |                |
| accounts payable                                        | 300.00        |                |                |
| FICA                                                    | 3.60          |                |                |
| dog licenses                                            |               | 2,033.00       |                |
| Total                                                   | 4,680.75      | 7,310.58       | 2,629.83       |
| <b>Article 34 Recreation - Account #580</b>             |               |                |                |
| appropriated                                            |               | 3,500.00       |                |
| supplies/equipment                                      | 2,970.40      |                |                |
| membership fees                                         |               |                |                |
| field maint.                                            | 150.00        |                |                |
| ads                                                     |               |                |                |
| donations                                               | 175.00        |                |                |
| accounts payable                                        | 200.00        |                |                |
| Total                                                   | 3,495.40      | 3 500.00       | 4.60           |
| <b>Article 35 Town Park Maintenance - Account #585</b>  |               |                |                |
| appropriated                                            |               | 4,000.00       |                |
| Contracted Mowing                                       | 2,400.00      |                |                |
| bushhog                                                 | 325.00        |                | 0.00           |
| Total                                                   | 2,725.00      | 4,000.00       | 1,275.00       |
| <b>Article 36 Bicentennial - Account #568</b>           |               |                |                |
| appropriated                                            |               | 2,000.00       |                |
| roll over                                               |               | 1,978.66       |                |
| Add to CD                                               | 1,000.00      |                |                |
| supplies                                                | 45.32         |                |                |
| purchases (hats, mugs, calendars)                       | 1,952.50      |                |                |
| concert expenses                                        | 3,795.19      |                |                |
| ads                                                     | 203.99        |                |                |
| Wal-Mart donation                                       |               | 1,000.00       |                |
| SVCU donation                                           |               | 1,500.00       |                |
| concert revenue                                         |               | 2,800.00       |                |
| sales (hat, mugs, etc)                                  |               | 2,676.49       |                |
| Total                                                   | 6,997.00      | 11,955.15      | 4,958.15       |
| <b>Article 37 - Head Start</b>                          |               |                |                |
| appropriated                                            | 500.00        | 500.00         | 0.00           |

|                                                                        | <u>Debits</u> | <u>Credits</u> | <u>Balance</u> |
|------------------------------------------------------------------------|---------------|----------------|----------------|
| <b>Article 38 Giving Tree</b>                                          |               |                |                |
| Wal-Mart Donation                                                      |               | 1,500.00       |                |
| reimbursement                                                          |               | 384.59         |                |
| gifts/supplies                                                         | 500.00        |                |                |
| accounts payable                                                       | 495.44        |                |                |
| Total                                                                  | 995.44        | 1,884.59       | 889.15         |
| <b>Article 39 Library Services</b>                                     |               |                |                |
| appropriated                                                           |               | 1,065.00       |                |
| St. Martins Church Librazy                                             | 350.00        |                |                |
| Newport                                                                | 475.00        |                |                |
| Hartland                                                               | 240.00        |                |                |
| Total                                                                  | 1,065.00      | 1,065.00       | 0.00           |
| <b>Article 39 Pittsfield Library</b>                                   |               |                |                |
| appropriated                                                           |               | 700.00         |                |
| Debits                                                                 | 440.00        |                |                |
| Total                                                                  | 440.00        | 700.00         | 260.00         |
| <b>Article 41 Food Banks/Soup Kitchens</b>                             |               |                |                |
| appropriated                                                           |               | 1,700.00       |                |
| Tri-Town Food Bank                                                     | 500.00        |                |                |
| Palmyra Soup Kitchen                                                   | 500.00        |                |                |
| Newport Food Bank                                                      | 700.00        |                |                |
| Total                                                                  | 1 700.00      | 1,700.00       | 0.00           |
| <b>Article 42 KVCAP</b>                                                |               |                |                |
| appropriated                                                           | 200.00        | 200.00         | 0.00           |
| <b>Article 43 Hospice</b>                                              |               |                |                |
| appropriated                                                           | 300.00        | 300.00         | 0.00           |
| <b>Article 44 Family Violence</b>                                      |               |                |                |
| appropriated                                                           | 300.00        | 300.00         | 0.00           |
| <b>Article 45 Senior Spectrum</b>                                      |               |                |                |
| appropriated                                                           | 1,608.00      | 1,608.00       | 0.00           |
| <b>Article 46 Snowmobile Club - Account #423</b>                       |               |                |                |
| Grant IF&W reimbursement                                               | 6,119.75      | 6119.75        | 0.00           |
| <b>Article 47 Sebasticook Valley Chamber of Commerce</b>               |               |                |                |
| appropriated                                                           | 200.00        | 200.00         | 0.00           |
| <b>Article 48 Somerset Economic Development</b>                        |               |                |                |
| appropriated                                                           | 100.00        | 100.00         | 0.00           |
| <b>Article 49 Kennebec Valley Council of Government - Account #579</b> |               |                |                |
| appropriated                                                           | 2,397.00      | 2,397.00       | 0.00           |

|                                       | <u>Debits</u> | <u>Credits</u> | <u>Balance</u> |
|---------------------------------------|---------------|----------------|----------------|
| <b>Article 50 Contingency Fund</b>    |               |                |                |
| appropriated                          | 1,584.99      | 2,000.00       | 415.01         |
| <b>FirstPark - Account #565</b>       |               | 8,621.25       |                |
| dues                                  | 8,621.25      |                |                |
| FirstPark reimbursement               |               | 383.65         |                |
| Total                                 | 8,621.25      | 9,004.90       | 383.65         |
| <b>MSAD #48 Payment -Account #562</b> | 840,671.88    | 840,671.88     | 0.00           |
| <b>County Tax -Account #576</b>       |               | 121,045.35     | 0.00           |
| tax                                   | 120,766.17    |                |                |
| late fees                             | 279.18        |                |                |
| Total                                 | 121,045.35    | 121,045.35     | 0.00           |
| <b>Vets Monument</b>                  |               |                |                |
| rollover                              |               | 250.38         |                |
| eagle statue                          |               |                |                |
| Total                                 | 0.00          | 250.38         | 250.38         |
| <b>Housing Grant</b>                  |               | 301,600.00     |                |
| housing cost/admin fees               | 211,345.00    |                | 90,255.00      |
| <b>Recycle Truck</b>                  |               |                |                |
| transferred from CD                   |               | 22,190.13      |                |
| purchase of 1994 International        | 19,990.00     |                |                |
| freight to Maine                      | 2,200.00      |                |                |
|                                       | 22,190.00     | 22,190.13      | 0.13           |

## **Planning Board Report for 2005**

The Planning Board has been busy this year with issuing 73 land use permits for homes, garages, modular and mobile homes, decks, and hunting camps. We even issued one for a windmill.

We are hopeful to have ready for Town Meeting two ordinances for the Palmyra citizens to vote on. One is water extraction and the second is major commercial enterprises. No one on the Board is against either, but feel that we need specific guidelines to follow. Other municipalities have them and it only makes sense to get something now so that we can be better prepared if something comes along. The old zoning ordinance needs work, especially with definitions. KVGOG will help us with that.

The Board voted to have the Selectmen create a comprehensive committee as they felt they didn't have the time to deal with it.

In January a representative from KVGOG will do two workshops to go over the duties of a Board member.

The Planning Board meets the second and fourth Tuesdays from April to November and the second Tuesday from December to March. We meet at 7 P.M. at the Town Hall.

Board members are — Victor Bissell, Tony Collins, Gary Beem, David Leyland, and Rebecca Wiers. The alternate is Robert Tardy.

Respectfully submitted,  
Rebecca Wiers, secretary

---

## **REPORT OF ROAD COMMISSIONER FOR 2005**

Despite a very wet year, we did manage to get a few major jobs done. We removed a big rock wall on the Wiers Road, replaced culverts on the Hope Road and did a quarter mile of road fabric and gravel on the Shy Road. We also did brush cutting and chipping on the Wiers, Gray and Badgerboro Roads.

We have been working with the Road Committee to concentrate on certain roads starting with the Wiers Road then the Badgerboro Road. We have a busy year planned for 2006. We need to put roads in the new part of the Village Cemetery on the Warren Hill Road. A lot of preparatory work needs to be done to prepare for the paving of Lang Hill, Spring Hill and Hope Roads. Hopefully fuel prices will go down so we can do as much work as possible without a big increase in expenditures.

Our old backhoe/loader is in need of major repairs and we are looking to purchase a new one. This will enable us to do more and better work more efficiently. We ask for your support at town meeting.

Respectfully submitted,  
Paul Gatcomb  
Road Commissioner

## **ST. MARTIN'S/PALMYRA LIBRARY REPORT 2004-2005**

The library has been used more frequently this past year with a couple of families coming in the evening. We are pleased to be able to offer them some books for their enjoyment.

We have sorted many books and have increased shelf space in the larger room by adding another bookcase. Duplicate books or those in poor condition were placed in a book sale at the Church's Strawberry Festival. Much of the sorting and stamping was done by a young woman from the community who donated her services.

The Book Review will continue this winter and anyone wishing to join should contact me at 487-2483. A book, which the group selects to read, is placed in the Library after the review.

With heating costs so high this winter and even though the Library is open during the Literacy Program hours, we would appreciate the \$350 again this year.

Respectfully submitted,  
Beverly Breau

---

## **Report of Sealer of Weights & Measures for 2005**

Starting in March the test weights and fuel pump test equipment were taken to Augusta for the yearly calibrations. In the middle of April I picked up the equipment and attended a meeting with the State Sealers for updates on new devices. I was sworn in at the town office in April. And in the months of July and September, 8 pumps and 34 scales were tested and found to be in good working order in the Town of Palmyra.

Respectfully submitted  
Local Sealer, Tim Briggs  
Phone — 924-7562

MICHAEL H. MICHAUD  
2ND DISTRICT, MAINE

WASHINGTON OFFICE  
437 CANNON HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515  
PHONE: (202) 225-6308  
FAX: (202) 725-3943  
www.house.gov/michaud

SENIOR WHIP

**Congress of the United States**  
**House of Representatives**  
Washington, DC 20515

COMMITTEES:  
TRANSPORTATION AND INFRASTRUCTURE  
HIGHWAYS, TRAILS & PIPIRALS SUBCOMMITTEE  
ECONOMIC DEVELOPMENT, PUBLIC BUILDINGS &  
EMERGENCY MANAGEMENT SUBCOMMITTEE

VETERANS' AFFAIRS  
SUBCOMMITTEE ON HEALTH  
RANKING MEMBER

SMALL BUSINESS  
SUBCOMMITTEE ON RURAL ENTERPRISE,  
AGRICULTURE, AND TECHNOLOGY  
SUBCOMMITTEE ON TAX, FINANCE, AND EXPORTS

January 2006

Dear Palmyra residents and friends

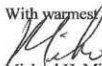
I would like to express my deepest thanks to the people of the Second Congressional District for the opportunity to serve a second term representing you in the United States House of Representatives. Similarly to my first term, I continue to travel home to Maine each weekend to hear from the people of Maine's Second Congressional District, which is the largest east of the Mississippi River.

In order to bring the services that my office can provide to the entire District, I have directed my staff to continue with their vigorous outreach program. They will continue to hold office hours in various communities throughout the District on a monthly basis. This year, I have added another aspect to our program in order to make our services more available in the more rural areas of the district. To accomplish this goal, my staff members have begun a calling program, designed to contact people who otherwise might not wish to travel to our offices or people for whom that distance is too far. I take my role as your Representative very seriously, and I want all the citizens of Maine's Second District to have access to me and my staff.

During the next year, I hope you'll share your thoughts and concerns with me on the numerous issues facing our Maine and our nation. If my office may ever be of any assistance, please do not hesitate to contact me at my Waterville office at (207) 873-5713 or by emailing me through my web page at [www.house.gov/michaud](http://www.house.gov/michaud). You may also use my website to sign up for occasional E-mail updates on the various issues facing Congress.

The same lunch bucket I carried to work for 28 years still sits in my Washington office to remind me to never stop working as hard as the hard working people of Maine. I look forward to hearing from you and am humbled to represent you in Washington.

With warmest regards,

  
Michael H. Michaud  
Member of Congress

BANGOR:  
23 Water Street  
Bangor, ME 04401  
Phone: (207) 942-6935  
Fax: (207) 942-5807

LEWISTON:  
179 LEWIS STREET, GROUND FLOOR  
LEWISTON, ME 04240  
Phone: (207) 782-3704  
Fax: (207) 782-5330

PRESQUE ISLE:  
645 Main Street  
Presque Isle, ME 04969  
Phone: (207) 764-1036  
Fax: (207) 764-1060

WATERVILLE:  
18 Common Street  
Waterville, ME 04901  
Phone: (207) 873-5713  
Fax: (207) 873-5717



**Vaughn A. Stedman**  
166 Canaan Road  
Hartland, ME 04943  
Residence: (207) 938-4890

## HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002  
(207) 287-1400  
TTY: (207) 287-4469

January, 2006

Dear Residents of House District 28:

The 122<sup>nd</sup> Legislature began its work quickly when a committee was formed to deal with property tax relief and to make an effort to provide 55% state funding to public education as voters approved by referendum in 2004.

I had the honor of serving on this select committee. In the end, I did not support the final product nor the bill when it was voted on in the House. I felt that the real reason for the whole effort was to put the Education Department's Essential Programs and Services (EPS) funding formula into effect in the school year 2005-06. This seemed to give more aid to large school systems at the expense of smaller rural systems.

As to the tax reform issue, I objected to the increase in the Homestead Exemption provided to property tax payers because the increased allowance had to be absorbed by the communities through higher taxes on non-residential property.

Also in the tax reform package, restraints on local spending were put into effect, but the limits could be overridden by a simply majority vote, not a super majority requirement.

As I conclude my tenth year of legislative service in 2006, I have decided to retire from the competition. I will not be a candidate for the 123<sup>rd</sup> Legislature due to health and personal considerations.

It is my hope that someone else with a fiscally conservative and a limited state government philosophy will come forward to take my place. I know from experience that this is what District 28 voters are looking for and will support.

Thank you for the life-changing opportunity you gave me through five elections. I wish you all the best in years to come.

Sincerely,

  
Vaughn A. Stedman  
State Representative

District 28 Canaan, Cornville, Hartland, Palmyra and St. Albans

Printed on recycled paper



**Senator Paul T. Davis, Sr.**  
**Republican Leader**  
3 State House Station  
Augusta, ME 04333-0003  
(207) 287-1505

36 Townhouse Road  
Sangerville, ME 04479  
Home (207) 876-4047

**ANNUAL REPORT TO THE TOWN OF PALMYRA**  
**Message from Senator Paul T. Davis**

It has been my pleasure to again serve the people of Palmyra in the Maine State Legislature. I want to thank you for honoring me with the opportunity to serve as your Senator. I always enjoy hearing from you with your suggestions, comments and concerns. I will continue to represent you with the best of my ability throughout the remainder of my term.

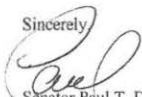
The 122nd Maine State Legislature is currently in its 2nd regular session with many new and carryover bills to be considered and a number of important issues still to be resolved. Ballot initiatives in recent years have demonstrated to elected officials that the citizens of this state want tax reform and relief.

Maine continues to be No. 1 in the nation in its state and local tax burden on its citizens. With a reputation like that, it becomes more difficult to attract new business development and ultimately the jobs we need to fund this onerous tax burden. We must continue the focus on this issue and I can assure you I will be doing just that.

I remain convinced that the Legislature cannot address tax reform in a comprehensive way, without the establishment of meaningful spending limits and curbing increases in needless government spending and growth. State government should not be in the business of competing with Maine business with duplicate services. I am in hopes that we can muster Legislative support to make the difficult choices to slow the growth of state government and its intrusions and burdens on the lives of Maine citizens. With change, we may again allow Maine's economy to flourish. State government should provide necessary services for its citizens without adding to the overall tax burden with new taxes or fees. I will continue to oppose new revenue enhancements that are little more than a needless burden to our citizens.

Please continue to keep me informed of your views and suggestions. Please do not hesitate to call me at my home (876-4047) or at my office in Augusta (207-287-1505). You can also send me email at [sendavis@midmaine.com](mailto:sendavis@midmaine.com).

Sincerely,



Senator Paul T. Davis  
State Senator



## **2005 CEMETERY COMMITTEE REPORT**

The Cemetery Committee, consisting of Shelia Sprague and Vondell Dunphy, has actively placed flags and markers in the Town's seven cemeteries. We also had the help of Shelia's son Nick and grandson. In the past we have also had the help of various groups to clean around the stones and so forth. We really appreciate any help.

We have been looking into how to clean headstones and businesses that do this type of work. There is a need to repair and clean the older stones.

Please inform the Town Office or either one of us if someone is in need of a flag and marker.

We are still looking for a few interested people to work with us.

Respectfully submitted

Vondell Dunphy

Shelia Sprague

---

## **FIRE & EMERGENCY SERVICES ANNUAL REPORT**

The calendar year 2005 was an extremely busy year for fire and emergency related calls within the Town of Palmyra. There was a 15% increase in EMS calls (116) and a 5% increase in Fire calls (77) in 2005. The increases are due to the growing number of people traveling through Palmyra and increase in population due to commercialization. The bulk of the calls still remain to be Motor Vehicle Accidents (MVA's). There has been a decrease of structure and chimney fires due to extensive public education efforts of area departments and myself over the past two years. Remember that smoke detectors are an inexpensive way to ensure your personal safety in case of fire in your home.

This year the total cost for fire and emergency calls did increase due to the number of traffic accidents and new 911 response procedures. The cost of fire protection services for the Town of Palmyra is going to increase annually due to the rising cost of the other communities to replace aging equipment and the need for more mutual-aid responses from area departments lacking man power to respond to calls.

We also had great success with the 3rd annual safety fair at Wal-Mart on October 2, 2005. There was 32 agencies represent giving public safety information and demonstrations to the public at no charge. I look forward to serving the Town of Palmyra as Fire Chief for another year and hopefully all of the public education efforts that I have done in the past couple of years has influenced a few people to practice fire safety everyday. If anyone should have any questions or concerns please feel free to contact me anytime. 487-4637 or 416-8998

Respectfully Submitted,  
DON CHUTE, Fire Chief

## **REPORT OF ANIMAL CONTROL OFFICER FOR 2005**

I was newly appointed as the Animal Control Officer for the Town of Palmyra in 2005. It has been a busy year and I responded to 76 complaints. Thirteen cats were taken to the shelter, no dogs. I had reports of one dog bite and four cat bites and had to quarantine three animals. I also responded to one woodchuck and two skunk problems.

I attended the required all-day training session in the spring. This year the town purchased a cat carrier, dog cage and Kevlar gloves. My phone and pager numbers are listed at the beginning of the town report so please call with any animal control problems.

Respectfully submitted  
James Wilber, ACO

---

## **REPORT OF HEALTH OFFICER FOR 2005**

During the year of 2005 there were three health complaints/concerns within the Town of Palmyra. They involved public lodgings, food preparation and disposal of unacceptable materials in the trash. All of these issues were resolved with the cooperation of the parties involved.

Unfortunately I have been forced to resign my position due to family issues. I have thoroughly enjoyed working with the town and the town officials.

Respectfully submitted,  
Lester Timofeev

---

## **2005 Comprehensive Plan Committee**

The committee has met a couple of times. We are currently working on updating the old preliminary plan. There is a lot of work to be done to get it ready and able bodied citizens are urgently needed.

A comprehensive plan is a blueprint of how we want the Town to grow and where the growth should be directed. It will include a wish list with a way of funding them. The plan will not take away our rights as a Town by the State.

If you want to be part of how your Town is developed then come to and get involved on the committee. You can call the Town Hall or Becky Wiers.

Respectfully submitted,  
Becky Wiers, Chairman

## **HARTLAND PUBLIC LIBRARY REPORT FOR 2005**

### **16 Mill Street ~ 938-4702**

#### **Library Hours**

|                             |               |
|-----------------------------|---------------|
| Monday, Tuesday & Wednesday | 10:00 to 6:00 |
| Thursday & Sunday           | closed        |
| Friday                      | 10:00 to 5:00 |
| Saturday                    | 10:00 to 1:00 |

#### **About the Library**

The Hartland Public Library offers free library services to residents of Hartland, St. Albans and Palmyra. The library provides access to information through books, movies, serials, interlibrary loan, online databases and the Internet and has three computers with Internet access and a public photocopier. Computer use is free and photocopies are five cents each.

The collection has approximately 18,000 items including the latest best—selling books and popular magazines. We have hundreds of books for sale at 10 and 25 cents each. Donations of books, audio books, videos and cash are always welcome. Patrons who donate \$100 or more will receive an engraved leaf on the library's Giving tree.

During the school year, the library offers two Monday story times: Preschool age children from 11:30 to 12:00; children in grades K-4 from 3:00-4:00. In summer the library sponsors a summer reading program. This year our volunteers planed six programs around the theme Dragons, Dreams and Daring Deeds. An average of fourteen young readers attended each week, read lots of books, played games and won prizes. We recently received \$1,000 from Wal-Mart to be used for next summer's reading program, so we expect summer 2006 to be even bigger and better.

In June 2005 the Hartland Library helped the Town of Hartland celebrate its 185th birthday celebration. The library held an Open House featuring Maine author Kate Flora. We had a giant book sale, a basketball hoop raffle and the library sold postcards with historic Hartland scenes. Postcards are still available for sale at the library.

#### **What's New at the Library**

There were many changes for the Hartland Public Library in 2005. Thanks to the gates Foundation, the library upgraded to high speed Internet. Between November 2004 and November 2005, the number of computer uses increased by almost 700 percent. In 2005 we added almost two hundred new borrowers. Thanks to a donation from the Town of Palmyra, the library now offers free borrower cards to residents of Palmyra. In the last year, the number of borrowers from Palmyra increased by 59 percent. The number of interlibrary loan requests has increased as well. If we don't have a particular item, it can be borrowed from another library in Maine for just \$1.00. This process is easier now because of the library's participation in SOLAR, a collaboration among smaller libraries in Maine.

The library also received a \$25,000 grant from the Stephen and Tabitha King Foundation. Already this money has been used to purchase a catalog computer,

new custom bookcases, computer chairs and additional mystery and children's books. Additional plans include the purchase of a new circulation system, literature racks, decorative materials for the young adult room and additional unabridged audio books.

In early 2006 the library plans to start construction on a wheelchair lift that will provide access to the library's meeting room. Funds for this project will come from the Stephen and Tabitha King Foundation grant, the New century ADA grant, and funds raised through sales of postcards and three generous donations received from library supporters.

For more information or to search the library's catalog, please visit our web site: [www.hartland.lib.me.us](http://www.hartland.lib.me.us).

Respectfully submitted,  
Kerry Baldwin, Librarian

Town of Palmyra, Maine

**REPORT ON FINANCIAL STATEMENTS  
(With supplemental material)**

Year ended December 31, 2005

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## Hollingsworth & Associates, CPA, PA

Douglas R. Hollingsworth, CPA  
*The Accessible Accountants*

270 Hammond Street  
Post Office Box 2181  
Bangor, ME 04402-2181  
(207) 262-2181

### Independent Auditor's Report

To the Board of Selectmen  
Town of Palmyra, Maine

We have audited the accompanying general-purpose financial statements of the Town of Palmyra, Maine, as of and for the year ended December 31, 2005 as listed in the table of contents. These general-purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As more fully described in Note 8 to the financial statements, the Town has failed to adopt Governmental Accounting Standards Board Statement No. 34 *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. In our opinion, the accounting principles generally accepted in the United States of America require that the GASB Statement No. 34 be adopted as of the year ended December 31, 2005.

In our opinion, because of the effects of the matter disclosed in the preceding paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with the accounting principles of the United States of America, the financial position of the Town of Palmyra, Maine as of December 31, 2005, or the results of its operations or its cash flows for the year then ended.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of Palmyra, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

*Hollingsworth & Associates, CPA, P.A.*

Bangor, Maine  
January 12, 2006

## Town of Palmyra, Maine

Combined Balance Sheet - All  
Fund Types and Account Groups

December 31, 2005

|                                   | Governmental<br>Fund Types |                     |                     | Fiduciary<br>Fund Type | Total                |
|-----------------------------------|----------------------------|---------------------|---------------------|------------------------|----------------------|
|                                   | General                    | Special<br>Revenues | Capital<br>Projects | Trust Fund             | (Memorandum<br>Only) |
| ASSETS                            |                            |                     |                     |                        |                      |
| Cash                              | \$ 521,999.88              | \$ 26,248.34        | \$ 21,228.16        | \$ 708.22              | \$ 570,184.60        |
| Investments                       | 51,177.54                  | -                   | 45,550.21           | 44,620.75              | 141,348.50           |
| Taxes receivable                  | 262,032.97                 | -                   | -                   | -                      | 262,032.97           |
| Tax liens receivable              | 36,205.64                  | -                   | -                   | -                      | 36,205.64            |
| Tax acquired property             | 4,295.55                   | -                   | -                   | -                      | 4,295.55             |
| Due from other funds              | 126.54                     | -                   | -                   | 500.00                 | 626.54               |
| Total assets                      | \$ 875,838.12              | \$ 26,248.34        | \$ 66,778.37        | \$ 45,828.97           | \$ 1,014,693.80      |
| LIABILITIES                       |                            |                     |                     |                        |                      |
| Accounts payable                  | \$ 8,148.74                | \$ -                | \$ -                | \$ -                   | \$ 8,148.74          |
| Other current liabilities         | 3,282.17                   | -                   | -                   | -                      | 3,282.17             |
| Prepaid taxes                     | 445.21                     | -                   | -                   | -                      | 445.21               |
| Due to other governments          | 5,091.00                   | -                   | -                   | -                      | 5,091.00             |
| Due to other funds                | 500.00                     | 126.54              | -                   | -                      | 626.54               |
| Deferred property taxes           | 230,000.00                 | -                   | -                   | -                      | 230,000.00           |
| Total liabilities                 | 247,467.12                 | 126.54              | -                   | -                      | 247,593.66           |
| FUND EQUITY                       |                            |                     |                     |                        |                      |
| Fund balances:                    |                            |                     |                     |                        |                      |
| Reserved for endowments           | -                          | -                   | -                   | 45,828.97              | 45,828.97            |
| Reserved for road projects        | -                          | -                   | 21,228.16           | -                      | 21,228.16            |
| Reserved for recycling            | -                          | -                   | 21,444.16           | -                      | 21,444.16            |
| Reserved for assessors            | -                          | -                   | 11,094.95           | -                      | 11,094.95            |
| Reserved for Palmyra centennial   | -                          | -                   | 9,916.88            | -                      | 9,916.88             |
| Reserved for playground equipment | -                          | -                   | 3,094.22            | -                      | 3,094.22             |
| Unreserved - designated           | 8,626.12                   | 26,121.80           | -                   | -                      | 34,747.92            |
| Unreserved - undesignated         | 619,744.88                 | -                   | -                   | -                      | 619,744.88           |
| Total fund equity                 | 628,371.00                 | 26,121.80           | 66,778.37           | 45,828.97              | 767,100.14           |
| Total liabilities and fund equity | \$ 875,838.12              | \$ 26,248.34        | \$ 66,778.37        | \$ 45,828.97           | \$ 1,014,693.80      |

The accompanying notes are an integral part of this statement.

Town of Palmyra, Maine  
Combined Statement of Revenues, Expenditures, and  
Changes in Fund Balance - All Governmental Fund Types  
For the Year Ended December 31, 2005

|                                                                                  | Governmental<br>Fund Types |                     |                     | Total<br>(Memorandum<br>Only) |
|----------------------------------------------------------------------------------|----------------------------|---------------------|---------------------|-------------------------------|
|                                                                                  | General                    | Special<br>Revenues | Capital<br>Projects |                               |
| <b>REVENUES</b>                                                                  |                            |                     |                     |                               |
| Property taxes                                                                   | \$ 944,732.62              | \$ -                | \$ -                | \$ 944,732.62                 |
| Excise taxes                                                                     | 250,554.83                 | -                   | -                   | 250,554.83                    |
| Intergovernmental revenue                                                        |                            |                     |                     |                               |
| State revenue sharing                                                            | 129,004.08                 | -                   | -                   | 129,004.08                    |
| Homestead exemption                                                              | 32,426.00                  | -                   | -                   | 32,426.00                     |
| Local road assistance                                                            | 48,820.74                  | -                   | -                   | 48,820.74                     |
| General assistance refund                                                        | 6,813.47                   | -                   | -                   | 6,813.47                      |
| Snowmobile                                                                       | 6,119.75                   | -                   | -                   | 6,119.75                      |
| Interest income                                                                  | 4,832.24                   | -                   | 1,771.49            | 6,603.73                      |
| Interest on taxes                                                                | 5,313.78                   | -                   | -                   | 5,313.78                      |
| Licenses, fees and permits                                                       | 6,881.13                   | -                   | -                   | 6,881.13                      |
| Insurance refunds                                                                | 3,829.00                   | -                   | -                   | 3,829.00                      |
| Cemetery income                                                                  | 1,500.00                   | -                   | -                   | 1,500.00                      |
| Charges for services                                                             | 12,935.34                  | -                   | -                   | 12,935.34                     |
| Grant revenue                                                                    | -                          | 182,246.20          | -                   | 182,246.20                    |
| PERC reimbursement                                                               | 11,778.15                  | -                   | -                   | 11,778.15                     |
| Bicentennial income                                                              | 7,976.49                   | -                   | -                   | 7,976.49                      |
| Recycling fees                                                                   | 23,741.53                  | -                   | -                   | 23,741.53                     |
| Other revenues                                                                   | 18,897.43                  | -                   | -                   | 18,897.43                     |
| <b>Total revenues</b>                                                            | <b>1,515,756.58</b>        | <b>182,246.20</b>   | <b>1,771.49</b>     | <b>1,699,774.27</b>           |
| <b>EXPENDITURES</b>                                                              |                            |                     |                     |                               |
| General government                                                               | 166,272.20                 | -                   | -                   | 166,272.20                    |
| Protection                                                                       | 59,162.14                  | -                   | -                   | 59,162.14                     |
| Health and sanitation                                                            | 115,921.98                 | -                   | -                   | 115,921.98                    |
| Recreation                                                                       | 19,113.50                  | -                   | -                   | 19,113.50                     |
| Cemeteries                                                                       | 6,666.93                   | -                   | -                   | 6,666.93                      |
| Public works                                                                     | 139,005.16                 | -                   | -                   | 139,005.16                    |
| Education                                                                        | 840,671.88                 | -                   | -                   | 840,671.88                    |
| County tax                                                                       | 121,045.35                 | -                   | -                   | 121,045.35                    |
| Welfare                                                                          | 9,466.89                   | -                   | -                   | 9,466.89                      |
| Economic development                                                             | -                          | 155,998.40          | -                   | 155,998.40                    |
| Unclassified                                                                     | 11,018.25                  | -                   | 114.41              | 11,132.66                     |
| <b>Total expenditures</b>                                                        | <b>1,488,344.28</b>        | <b>155,998.40</b>   | <b>114.41</b>       | <b>1,644,457.09</b>           |
| Excess of revenues over<br>(under) expenditures                                  | 27,412.30                  | 26,247.80           | 1,657.06            | 55,317.16                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                                            |                            |                     |                     |                               |
| Operating transfers in                                                           | 22,707.01                  | -                   | 2,321.54            | 25,028.55                     |
| Operating transfers (out)                                                        | (3,021.54)                 | -                   | (22,190.13)         | (25,211.67)                   |
| <b>Total other financing sources (uses)</b>                                      | <b>19,685.47</b>           | <b>-</b>            | <b>(19,868.59)</b>  | <b>(183.12)</b>               |
| Excess of revenues and other sources<br>over (under) expenditures and other uses | 47,097.77                  | 26,247.80           | (18,211.51)         | 55,134.06                     |
| <b>FUND BALANCE - BEGINNING OF YEAR</b>                                          | <b>581,273.23</b>          | <b>(126.00)</b>     | <b>84,989.88</b>    | <b>666,137.11</b>             |
| <b>FUND BALANCE - END OF YEAR</b>                                                | <b>\$ 628,371.00</b>       | <b>\$ 26,121.80</b> | <b>\$ 66,778.37</b> | <b>\$ 721,271.17</b>          |

The accompanying notes are an integral part of this statement.



## Town of Palmyra, Maine

**Statement of Revenues, Expenditures, and Changes  
In Fund Balance - Budget and Actual  
General Fund  
For the Year Ended December 31, 2005**

|                                                                                  | Budget                 | Actual               | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------------------------------------------------------|------------------------|----------------------|----------------------------------------|
| <b>REVENUES</b>                                                                  |                        |                      |                                        |
| Property taxes                                                                   | \$ 1,019,998.00        | \$ 944,732.62        | \$ (75,265.38)                         |
| Excise taxes                                                                     | -                      | 250,554.83           | 250,554.83                             |
| Intergovernmental revenues                                                       |                        |                      |                                        |
| State revenue sharing                                                            | 124,772.00             | 129,004.08           | 4,232.08                               |
| Homestead exemption                                                              | 45,877.00              | 32,426.00            | (13,451.00)                            |
| Local road assistance                                                            | -                      | 48,620.74            | 48,620.74                              |
| General assistance refund                                                        | 1,587.09               | 6,813.47             | 5,226.38                               |
| Snowmobile                                                                       | 6,119.75               | 6,119.75             | -                                      |
| Interest income                                                                  | -                      | 4,832.24             | 4,832.24                               |
| Interest on taxes                                                                | -                      | 5,313.76             | 5,313.76                               |
| License, fees and permits                                                        | 1,520.00               | 6,881.13             | 5,361.13                               |
| Insurance refunds                                                                | 1,307.00               | 3,829.00             | 2,522.00                               |
| Cemetery income                                                                  | -                      | 1,500.00             | 1,500.00                               |
| Charges for services                                                             | 1,132.57               | 12,935.34            | 11,802.77                              |
| PERC reimbursement                                                               | 11,778.15              | 11,778.15            | -                                      |
| Bicentennial income                                                              | 7,976.49               | 7,976.49             | -                                      |
| Recycling fees                                                                   | 23,741.53              | 23,741.53            | -                                      |
| Other revenue                                                                    | 34,406.02              | 18,697.43            | (15,708.59)                            |
| <b>Total revenues</b>                                                            | <b>1,280,215.60</b>    | <b>1,515,796.58</b>  | <b>235,540.98</b>                      |
| <b>EXPENDITURES</b>                                                              |                        |                      |                                        |
| General government                                                               | 186,899.67             | 166,272.20           | 20,427.47                              |
| Protection                                                                       | 59,417.56              | 59,162.14            | 255.42                                 |
| Health and sanitation                                                            | 130,519.88             | 115,921.98           | 14,597.70                              |
| Recreation                                                                       | 23,596.24              | 19,113.50            | 4,482.74                               |
| Cemetery                                                                         | 8,170.53               | 6,666.93             | 1,503.60                               |
| Public works                                                                     | 172,179.18             | 135,005.16           | 33,174.02                              |
| Education                                                                        | 840,872.00             | 840,871.88           | 0.12                                   |
| County tax                                                                       | 120,766.00             | 121,045.35           | (279.35)                               |
| Welfare                                                                          | 11,995.09              | 6,466.89             | 2,528.20                               |
| Unclassified                                                                     | 11,401.65              | 11,018.25            | 383.40                                 |
| <b>Total expenditures</b>                                                        | <b>1,565,417.60</b>    | <b>1,488,344.28</b>  | <b>77,073.32</b>                       |
| Excess of revenues over<br>(under) expenditures                                  | <u>(285,202.00)</u>    | <u>27,412.30</u>     | <u>312,614.30</u>                      |
| <b>OTHER FINANCING SOURCES (USES)</b>                                            |                        |                      |                                        |
| Operating transfers in                                                           | -                      | 22,707.01            | 22,707.01                              |
| Operating transfers (out)                                                        | -                      | (3,021.54)           | (3,021.54)                             |
| <b>Total other financing sources (uses)</b>                                      | <u>-</u>               | <u>19,685.47</u>     | <u>19,685.47</u>                       |
| Excess of revenues and other sources<br>over (under) expenditures and other uses | <u>\$ (285,202.00)</u> | <u>47,097.77</u>     | <u>\$ 332,299.77</u>                   |
| <b>FUND BALANCE - BEGINNING OF YEAR</b>                                          |                        | 581,273.23           |                                        |
| <b>FUND BALANCE - END OF YEAR</b>                                                |                        | <u>\$ 628,371.00</u> |                                        |

The accompanying notes are an integral part of this statement.

Town of Palmyra, Maine  
**Statement of Revenues, Expenditures, and Changes in  
Fund Balances - All Trust Funds**  
For the Year Ended December 31, 2005

|                                                                 | <u>Fiduciary<br/>Fund Type</u> |
|-----------------------------------------------------------------|--------------------------------|
|                                                                 | <u>Trust</u>                   |
| <b>REVENUES</b>                                                 |                                |
| Investment income                                               | \$ 1,071.24                    |
| Total operating revenues                                        | <u>1,071.24</u>                |
| <b>OTHER FINANCING SOURCES (USES)</b>                           |                                |
| Operating transfers in                                          | 700.00                         |
| Operating transfers (out)                                       | <u>(516.88)</u>                |
| Total other financing sources (uses)                            | <u>183.12</u>                  |
| Excess of revenues and other sources<br>over (under) other uses | <u>1,254.36</u>                |
| <b>FUND EQUITY - BEGINNING OF YEAR</b>                          | <u>44,574.61</u>               |
| <b>FUND EQUITY - END OF YEAR</b>                                | <u>\$ 45,828.97</u>            |

The accompanying notes are an integral part of this statement.

Town of Palmyra, Maine  
**Statement of Cash Flows**  
For the Year Ended December 31, 2005

|                                                         | <u>Fiduciary</u><br><u>Fund Types</u><br><u>Non-Expendable</u><br><u>Trust Fund</u> |
|---------------------------------------------------------|-------------------------------------------------------------------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>             |                                                                                     |
| Net income (loss)                                       | \$ 1,254.36                                                                         |
| Net cash provided by (used by) operating activities     | <u>1,254.36</u>                                                                     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>             |                                                                                     |
| Purchase of investments                                 | <u>(1,063.02)</u>                                                                   |
| Total adjustments                                       | <u>(1,063.02)</u>                                                                   |
| Net increase (decrease) in cash<br>and cash equivalents | <u>191.34</u>                                                                       |
| <b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>    | <u>516.88</u>                                                                       |
| <b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>          | <u>\$ 708.22</u>                                                                    |

The accompanying notes are an integral part of this statement.

TOWN OF PALMYRA, MAINE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2005

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Palmyra, Maine operates under a selectmen form of government and is incorporated under the laws of the State of Maine.

The accounting policies of the Town of Palmyra, Maine conform to accounting principles generally accepted in the United States of America as applicable to governmental units, except for the failure to adopt Governmental Accounting Standards Board *Statement No. 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments."*

The Town applies all relevant Governmental Accounting Standards Board (GASB) pronouncements, except as noted in the Independent Auditor's Report. Proprietary funds apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 20, 1989, unless those pronouncements conflict with GASB pronouncements, in which case, GASB prevails. The following is a summary of the significant policies.

BASIS OF PRESENTATION

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balance, revenues and expenditures or expenses as appropriate. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the Town:

Governmental Fund Types

General Fund – The general fund is the general operating fund of the Town and accounts for all revenues and expenditures of the Town not encompassed within other funds.

Special Revenues Fund – The special revenues fund is used to account for the proceeds of specific revenue sources that are legally or contractually restricted to expenditures for specific purposes. This fund includes federal and state grants for specific purposes.

Capital Projects Fund – The capital projects fund is used to account for all resources for the acquisition of capital facilities by the Town.

Fiduciary Fund Types

Trust and Agency Funds – Trust and agency funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

**TOWN OF PALMYRA, MAINE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2005**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Account Groups

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt. The following are the Town's account groups:

BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is followed by the governmental fund types and any agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the related fund liability is incurred, if measurable.

The proprietary fund type is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet. Fund equity (i.e. net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g. revenues) and decreases (e.g. expenses) in net total assets. The accrual basis of accounting is utilized by the proprietary fund type. Under this basis of accounting revenues are recognized when earned and expenses are recognized when the related liability is incurred.

PROPERTY TAXES

Property taxes for the current year was committed on October 26, 2005 on the assessed value listed as of April 1, 2005. Payment of taxes was due December 31, 2005, with interest of 7% being charged after that date.

The Town is permitted by the State of Maine to levy taxes up to 105% of its net budgeted appropriations for the period. The amount raised in excess is referred to as overlay, and amounted to \$14,798.00 for the year ended December 31, 2005.

**TOWN OF PALMYRA, MAINE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2005**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**PROPERTY TAXES (CONTINUED)**

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent.

Property taxes levied during the year are recorded as receivables at the time of commitment. The receivables collected during the year and in the first sixty days following the end of the fiscal year are recorded as revenue. The remaining receivables are recorded as deferred revenue.

**COMPENSATED ABSENCES**

Vacation and sick pay benefits are substantially non-vesting and are not material. Therefore no liability has been recorded in the financial statements.

**REPORTING ENTITY**

The Town of Palmyra is the basic level of government, which has financial accountability and control over all activities related to the Town. The Town is not included in any other governmental "reporting entity" as defined by GASB 14. In addition, there are no component units as defined in GASB 14, which are required to be included in the Town's reporting entity.

**ENCUMBRANCE ACCOUNTING**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriations, is not employed by the Town.

**CASH AND CASH EQUIVALENTS**

For purposes of the statement of cash flows, the fiduciary fund type considers all highly liquid investments with a remaining maturity of three months or less when purchased to be cash equivalents.

**INVESTMENTS**

The Town of Palmyra has valued its investments at fair value as of December 31, 2005. The fair value of its investments was based on market prices at the time of valuation. No valuation allowances have been recorded.

**RESERVES**

The Town records reserves to indicate that a portion of the fund balance is legally segregated for a specific future use, which is indicated by the title of each reserve listed in the balance sheet.

**TOWN OF PALMYRA, MAINE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2005**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**BUDGETS AND BUDGETARY ACCOUNTING**

A budget is formally adopted for the general fund only, through the passage of a Town warrant, and is prepared on a basis consistent with accounting principles generally accepted in the United States of America.

**TOTAL COLUMNS ON COMBINED FINANCIAL STATEMENTS**

The total columns presented in the combined financial statements are captioned memorandum only to indicate that they are presented only to facilitate financial analysis. No consolidating entries or other eliminations were made in the aggregation of the totals, thus, they do not present consolidated information and do not purport to present financial position, results of operations, or cash flows in conformity with accounting principles generally accepted in the United States of America.

**2. CASH AND INVESTMENTS**

**DEPOSITS**

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned or the Town will not be able to recover collateral securities in the possession of a third party. The Town's deposits are covered up to \$100,000 by Federal Deposit Insurance Corporation (FDIC) insurance per bank.

**INVESTMENTS**

Statutes authorize the Town to invest in certificates of deposit, repurchase agreements, and other available bank investments. At December 31, 2005 the Town had \$141,348.50 of funds from the general, capital projects, and trust funds invested with TD Banknorth and Merrill Bank. These non-deposit investments are subject to investment risks including the possible loss of principal invested.

TOWN OF PALMYRA, MAINE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2005

3. COMPENSATED ABSENCES

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported in a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. Vested or accumulated vacation leave of the proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. In accordance with the provisions of Statement of Financial Accounting Standards No. 43 Accounting for Compensated Absences, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. There is no liability as of December 31, 2005.

4. GENERAL FUND DESIGNATED BALANCES

Balances carried forward consist of:

|                    |                    |
|--------------------|--------------------|
| Animal control     | \$ 2,033.00        |
| Bicentennial       | 4,958.15           |
| Giving tree        | 1,384.59           |
| Veteran's memorial | <u>250.38</u>      |
| <b>Total</b>       | <b>\$ 8,626.12</b> |

5. SPECIAL REVENUE FUND RESERVED BALANCE

Balance carried forward consists of:

Community Development Block Grant \$ (126.00)



**TOWN OF PALMYRA, MAINE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2005**

**6. CAPITAL PROJECTS FUND DESIGNATED BALANCES**

Balances carried forward consist of:

|                       |                     |
|-----------------------|---------------------|
| Local road assistance | \$ 21,228.16        |
| Recycling             | 21,444.16           |
| Assessor              | 11,094.95           |
| Palmyra centennial    | 9,916.88            |
| Playground equipment  | <u>3,094.22</u>     |
| <b>Total</b>          | <b>\$ 66,778.37</b> |

**7. INTER-FUND BALANCES**

Individual inter-fund receivable and payable balances at December 31, 2005 were as follows:

|                      | <b>Interfund<br/>Receivable</b> | <b>Interfund<br/>Payable</b> |
|----------------------|---------------------------------|------------------------------|
| General fund         | \$ 126.54                       | \$ 500.00                    |
| Special revenue fund | -                               | 126.54                       |
| Trust funds          | 500.00                          | -                            |
| <b>Total</b>         | <b>\$ 626.54</b>                | <b>\$ 626.54</b>             |

**8. RELATED PARTIES**

A member of the Town's office staff is the sister of the Town's Treasurer.

**9. DEPARTURE FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES**

The Town has chosen not to adopt GASB *Statement No. 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments."* The decision not to adopt the statement materially affects the financial statements of the Town of Palmyra, Maine.

## Town of Palmyra, Maine

Property Valuation, Assessment and  
Appropriations - General Fund

December 31, 2005

|                                                  |                        |
|--------------------------------------------------|------------------------|
| Assessed valuation                               |                        |
| Real estate                                      | \$ 70,814,985.00       |
| Personal property                                | <u>2,831,002.00</u>    |
| Total assessed valuation                         | <u>73,645,987.00</u>   |
| Tax commitment                                   |                        |
| Total assessment at \$13.85 per thousand         | <u>1,019,998.00</u>    |
| Reconciliation of commitment with appropriations |                        |
| Current year tax commitment from above           | 1,019,998.00           |
| Estimated revenues                               | 260,217.60             |
| From fund balance                                | <u>300,000.00</u>      |
| Appropriations                                   | 1,580,215.60           |
| Overlay                                          | <u>(14,798.00)</u>     |
| Total appropriations                             | <u>\$ 1,565,417.60</u> |

Schedule 2

Town of Palmyra, Maine

Schedule of Taxes Receivable, Tax Liens Receivable and Tax Acquired Property  
General Fund

December 31, 2005

|                                                  |                 |                      |
|--------------------------------------------------|-----------------|----------------------|
| Taxes receivable                                 |                 |                      |
| 2005                                             | \$ 221,358.69   |                      |
| 2004                                             | 38,629.06       |                      |
| 2003                                             | 362.60          |                      |
| 2002 and prior                                   | <u>1,682.62</u> |                      |
| Total taxes receivable                           |                 | 262,032.97           |
| Tax liens receivable                             |                 |                      |
| 2004                                             | 26,417.36       |                      |
| 2003                                             | <u>9,788.28</u> |                      |
| Total tax liens receivable                       |                 | 36,205.64            |
| Tax acquired property                            |                 | <u>4,295.55</u>      |
| Total taxes, tax liens and tax acquired property |                 | <u>\$ 302,534.16</u> |

Town of Palmyra, Maine  
Schedule of Departmental Operations  
For the Year Ended December 31, 2005

Schedule 3

|                                   | Balance<br>1/1/2005 | Appropriations | Total<br>Available | Expenditures | Balances<br>Lapsed | Carried  |
|-----------------------------------|---------------------|----------------|--------------------|--------------|--------------------|----------|
| <b>GENERAL GOVERNMENT</b>         |                     |                |                    |              |                    |          |
| Town charges                      | \$ -                | \$ 96,813.47   | \$ 96,813.47       | \$ 93,511.72 | \$ 3,301.75        | \$ -     |
| Computers                         | -                   | 6,500.00       | 6,500.00           | 6,181.88     | 318.12             | -        |
| Insurance                         | -                   | 37,307.00      | 37,307.00          | 29,258.72    | 8,048.28           | -        |
| Portable classroom                | -                   | 10,000.00      | 10,000.00          | 302.43       | 9,697.57           | -        |
| Selectman's compensation          | -                   | 5,000.00       | 5,000.00           | 5,000.00     | -                  | -        |
| Assessor                          | -                   | 10,234.61      | 10,234.61          | 9,727.80     | 506.81             | -        |
| MMA dues                          | -                   | 2,020.00       | 2,020.00           | 2,020.00     | -                  | -        |
| Planning Board & Board of Appeals | -                   | 2,020.00       | 2,020.00           | 1,337.45     | 682.55             | -        |
| Libraries                         | -                   | 1,765.00       | 1,765.00           | 1,505.00     | 260.00             | -        |
| Employee retirement account       | -                   | 8,000.00       | 8,000.00           | -            | 8,000.00           | -        |
| Attorney fees                     | -                   | 5,155.00       | 5,155.00           | 2,202.05     | 2,952.95           | -        |
| Discounts on taxes                | -                   | -              | -                  | 14,725.15    | (14,725.15)        | -        |
| Giving tree                       | -                   | 1,884.59       | 1,884.59           | 500.00       | -                  | 1,384.59 |
| Total                             | -                   | 186,699.67     | 186,699.67         | 166,272.20   | 19,042.88          | 1,384.59 |
| <b>PROTECTION</b>                 |                     |                |                    |              |                    |          |
| Code enforcement office           | -                   | 3,200.00       | 3,200.00           | 3,200.00     | -                  | -        |
| Fire protection                   | -                   | 46,584.99      | 46,584.99          | 46,584.99    | -                  | -        |
| Animal control                    | 1,777.58            | 4,632.57       | 6,410.15           | 4,377.15     | -                  | 2,033.00 |
| Ambulance service                 | -                   | 5,000.00       | 5,000.00           | 5,000.00     | -                  | -        |
| Total                             | 1,777.58            | 59,417.56      | 61,195.14          | 59,162.14    | -                  | 2,033.00 |
| <b>HEALTH AND SANITATION</b>      |                     |                |                    |              |                    |          |
| Recycling                         | -                   | 16,551.40      | 16,551.40          | 15,557.81    | 993.59             | -        |
| Recycle truck                     | -                   | 22,190.13      | 22,190.13          | 22,190.00    | 0.13               | -        |
| Solid waste                       | -                   | 91,778.15      | 91,778.15          | 78,174.17    | 13,603.98          | -        |
| Total                             | -                   | 130,519.68     | 130,519.68         | 115,921.98   | 14,597.70          | -        |
| <b>RECREATION</b>                 |                     |                |                    |              |                    |          |
| Recreation                        | -                   | 3,500.00       | 3,500.00           | 3,271.75     | 228.25             | -        |
| Park maintenance                  | -                   | 4,000.00       | 4,000.00           | 2,725.00     | 1,275.00           | -        |
| Snowmobile                        | -                   | 6,119.75       | 6,119.75           | 6,119.75     | -                  | -        |
| Palmyra bicentennial celebration  | 1,978.66            | 9,978.49       | 11,955.15          | 6,997.00     | -                  | 4,958.15 |
| Total                             | 1,978.66            | 23,596.24      | 25,574.90          | 19,113.50    | 1,503.25           | 4,958.15 |

Town of Palmyra, Maine  
Schedule of Departmental Operations  
For the Year Ended December 31, 2005

Schedule 3  
Page 2

|                           | Balance<br>1/1/2005 | Appropriations  | Total<br>Available | Expenditures    | Balances<br>Lapsed | Carried     |
|---------------------------|---------------------|-----------------|--------------------|-----------------|--------------------|-------------|
| <b>CEMETERIES</b>         |                     |                 |                    |                 |                    |             |
| Cemeteries                | -                   | 8,170.53        | 8,170.53           | 6,666.93        | 1,503.60           | -           |
| Veterans monument         | 250.38              | -               | 250.38             | -               | -                  | 250.38      |
| Totals                    | 250.38              | 8,170.53        | 8,420.91           | 6,666.93        | 1,503.60           | 250.38      |
| <b>PUBLIC WORKS</b>       |                     |                 |                    |                 |                    |             |
| Capital improvements      | -                   | 50,201.74       | 50,201.74          | 36,911.08       | 13,290.66          | -           |
| Summer roads              | -                   | 20,000.00       | 20,000.00          | 21,141.46       | (1,141.46)         | -           |
| Winter roads              | -                   | 64,977.44       | 64,977.44          | 36,258.18       | 28,719.26          | -           |
| Town equipment            | -                   | 37,000.00       | 37,000.00          | 44,694.44       | (7,694.44)         | -           |
| Totals                    | -                   | 172,179.18      | 172,179.18         | 139,005.16      | 33,174.02          | -           |
| <b>EDUCATION</b>          | -                   | 840,672.00      | 840,672.00         | 840,671.88      | 0.12               | -           |
| <b>COUNTY TAX</b>         | -                   | 120,766.00      | 120,766.00         | 121,045.35      | (279.35)           | -           |
| <b>WELFARE</b>            |                     |                 |                    |                 |                    |             |
| General assistance        | -                   | 7,087.09        | 7,087.09           | 4,558.89        | 2,528.20           | -           |
| Head start                | -                   | 500.00          | 500.00             | 500.00          | -                  | -           |
| Donations                 | -                   | 4,408.00        | 4,408.00           | 4,408.00        | -                  | -           |
| Totals                    | -                   | 11,995.09       | 11,995.09          | 9,466.89        | 2,528.20           | -           |
| <b>UNCLASSIFIED</b>       |                     |                 |                    |                 |                    |             |
| First park                | -                   | 9,004.65        | 9,004.65           | 8,621.25        | 383.40             | -           |
| KVCOG                     | -                   | 2,397.00        | 2,397.00           | 2,397.00        | -                  | -           |
| Totals                    | -                   | 11,401.65       | 11,401.65          | 11,018.25       | 383.40             | -           |
| <b>TOTAL EXPENDITURES</b> | \$ 4,006.62         | \$ 1,565,417.60 | \$ 1,569,424.22    | \$ 1,488,344.28 | \$ 72,453.82       | \$ 8,626.12 |

~ *Notes* ~

*~ Notes ~*

## **TOWN OFFICE HOLIDAYS**

Listed below are the days that the Town Office will usually be closed for observance of holidays. Any change to this will be published in the Rolling Thunder Express

New Years Day  
Presidents Day  
Patriots Day  
Memorial Day  
Independence Day  
Labor Day  
Veterans Day  
Thanksgiving and the day after  
Christmas Day



# **Reminder**

## **ELECTION**

MARCH 10, 2006

Noon - 7 PM

AT THE PALMYRA TOWN HALL

## **TOWN MEETING**

MARCH 11, 2006

10:00 AM

AT THE PALMYRA CONSOLIDATED SCHOOL

*Please Bring This Report  
With You To Town Meeting*

## **TOWN OFFICE HOURS**

Monday - Friday 8:00 a.m. - 4:30 p.m.

First Saturday of each month 8:00 a.m. - Noon

Phone - 938-4871

Fax - 938-4404

E-mail: [Palmyra@tdstelme.net](mailto:Palmyra@tdstelme.net)

*The New England Town Meeting  
has been called the  
Purest Form of Democracy left in Modern Society.*

*Please uphold this Tradition and Participate.*